# EDUCATIONAL REVENUE POTENTIAL OF A WEALTH TAX IN FLORIDA

By

FRED M. CARR

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by

Fred M. Carr

To two wonderful parents whose unalterable faith and support has always helped smooth and light the way; and to my wife Barbara and all the members of an ever growing Carr family for their patience, concern and love.

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# EDUCATIONAL REVENUE POTENTIAL OF A WEALTH TAX IN FLORIDA

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Fred M. Carr

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The purpose of this study was to analyze an alternative tax source which could be used in lieu of a personal income tax, provide taxpayer relief from the real property tax, and, at the same time generate adequate financial revenue for funding elementary and secondary education in the state of Florida. The personal income tax, while financially beneficial to various states, is prohibited by the Constitution of the state of Florida. Funding education in Florida is further restricted by taxpayer resistance to the major source of educational revenue, the real property tax. The wealth tax was developed as the alternative tax source to finance education. The analysis and development of the wealth tax involved five tasks.

The first task involved analyzing the theoretical advantages and disadvantages of a wealth tax. The tax is basically a European method of taxation and has been noted for its ability to assess forms of wealth which would otherwise avoid taxation under more limited taxes.

The second task was to analyze Florida's current tax structure and the revenue capacity of its various tax bases. The fiscal capacity of the state and each of its sixty-seven school districts was calculated.

A wealth tax has never been used in the United States; therefore, the third task was to identify the components or tax bases of a wealth tax and quantify them through the data provided by state and other agencies. The quantification of the wealth tax assessed the total wealth of the state of Florida and each of its sixty-seven school districts. This information facilitated the analysis of state and school district fiscal capacities under the wealth tax. Under a one percent wealth tax Florida could have, in 1974-75, raised enough educational revenue to adequately finance education and equal or surpass the average national educational expenditure level.

The fourth task was to compare the state and school district fiscal capacities under wealth and property measures. The wealth measures of fiscal capacities were determined with personal and corporate income, and, without personal income. State and school district fiscal capacities were compared in terms of total property and total wealth, wealth per ADM and per capita and property per ADM and per capita. Some of the school districts rich in property were found to be poor in wealth. Other school districts poor in property were found to be rich in wealth.

The fifth task was to show the legality of a wealth tax since the Constitution of the state of Florida has a prohibition against a personal income tax and it was conceivable that the prohibition could be applied to the wealth tax as well. Wealth, therefore, cannot be considered income and is not prohibited from taxation by the Constitution of the state of Florida.

# CHAPTER I

# INTRODUCTION

The equalization of educational opportunity requires the unselfish effort of human endeavor and most adequate provision of fiscal resources that society can provide. This is especially true when the waste of human potential is considered (K. Alexander, 1976). The lack of fiscal support for education can be readily detected by dissatisfied employees, obsolete physical plants, and overcrowded facilities.

It would be naive to think that provision of equal educational opportunity would be inexpensive. Unemployment and recession, inflation of educational costs, large school enrollments, and taxpayer animosity toward future tax increases erode the fiscal capacity of government to maintain adequate educational programs. It is necessary, therefore, in Florida, to derive a system of taxation that will not inhibit desirable economic conditions and generate educational funds without causing adverse taxpayer reaction.

The present method of financing Florida's educational system has as its major tax base the local property tax. The property tax, as it is currently used, has been consistently shown to be a regressive, inequitable tax (Lile, 1975; New York State Commission, 1973; Portney, 1976).

The property tax base, plus portions of other state tax bases allocated to education, do not provide adequate support for Florida's educational system when compared to the average national funding effort (Due, 1976; Sparkman, 1975).

Florida's property tax revenues are far below the revenues that could be raised by more equitable taxation methods. One method is the implementation of an income tax. This is not possible, however, since the Florida Constitution currently prohibits the implementation of an income tax. A second method is the use of a wealth tax which, while common in Europe, has not been utilized in the United States. The wealth tax has not been analyzed and its theoretical equitable properties have not been carefully examined in this country. A wealth tax has the potential of increasing Florida's educational revenues and taxpayer equity. Its replacement of the property tax and the personal income tax could be a progressive and innovative step towards insuring a greater public effort to adequately finance Florida's public schools.

## Statement of the Problem

The problem of the study was to identify, collect, and quantify the components of a wealth tax system and estimate its revenue capacity for the financing of elementary and secondary education in Florida. Contained within this overall purpose were the following subproblems:

1. Review Florida's tax system and determine the implications for increasing revenues for elementary and secondary education.
2. Describe the general concepts of a wealth tax and examine its theoretical equitable advantages and disadvantages.
3. Develop the structural components of a wealth tax applicable to the state of Florida.
4. Review the impact of a wealth tax upon the state of Florida and its affect on the fiscal capacities of individual school districts.
5. Establish the theoretical legality of a wealth tax for Florida.

## Procedures

The procedures were set out in five tasks:

Task 1 - The major tax components of the Florida tax system have been discussed and each component's contribution to Florida's fiscal system analyzed. Florida's local property tax was also examined to determine the variation in revenues it produces among Florida's school districts.

Task 2 - The most prevalant ideas on what a wealth tax assesses and who is assessed have been presented. Some of the more prominent theoretical and actual advantages and disadvantages of a wealth tax were explored.

Task 3 - The various tax base components of a wealth tax have been identified. The structure of the wealth tax has been designed to utilize tax data as collected by the state of Florida. The structure of the wealth tax has, also, been able to make a comprehensive assessment of state and school district wealth.

Task 4 - The wealth tax components have been quantified and the revenue potential determined to obtain an estimate of state total wealth and the wealth of each of Florida's sixty-seven school districts. The wealth potentials of the school districts have been used to determine fiscal capacity and district percentages of state wealth. The fiscal capacities will be measured by various tax bases and combinations thereof gleaned from state data and other sources. The total wealth tax capacity of the state and school districts were also compared to the fiscal capacities available through actual 1974-75 state and local tax bases.

Task 5 - The theoretical legality of a wealth tax were studied for possible use in the state of Florida. Implications of the constitutional ban on an income tax were analyzed for possible effects on the wealth tax. Major cases, bearing on the legality of the wealth tax, have been identified and examined and the theoretical implications discussed.

## Delimitations

1. The study confined state wealth to categories under two major classifications labeled private wealth and corporate wealth. The study also confined the wealth measures of fiscal capacity to state and school district total wealth and two unit measures.
2. The wealth tax data are for only the state of Florida and the counties therein.
3. Data related to the various tax bases of this study were confined to the 1974-75 fiscal year.

## Limitations

1. The revenues generated for this study are only valid for the specified fiscal year. Revenue for later periods would fluctuate due to changes in population and changes in economic indices.
2. Values for several wealth components are accurate only to the extent of the validity of the estimates contained herein.
3. Data used in the calculation of some school districts fiscal capacity were reported after the state fiscal reporting period. The data for these school districts were obtained from state computer estimates which was the best available source.

## Justification of the Study

Numerous studies have exposed the inequities involved in current state taxation methods for financing education

(Benson, 1973; Berke, Campbell, and Goettel, 1972; New York State Commission, 1973). The major source of these inequities has been the various states' use of the local property tax. Property taxes in the past have represented up to ninety-eight percent of all local school tax revenue (Johns, Alexander, and Jordan, 1972, p. 19). The local property tax, while noted for its stability, inescapability, and beneficial return to those on whom the tax was levied, has been more noted for its unjust incidence on housing, and, the difficulty and high cost of administration. The property tax also discourages property renovation, influences business locations, and favors nonproperty investments (National Education Finance Project, 1971, pp. 9-10).

Education has been, and is, the responsibility of the states; therefore, it is up to the states to lessen the disparties found in the property tax, especially its impact and assessment procedures. Florida needs to implement a tax which will adequately support its educational programs. Florida also needs to ensure that the implemented tax possesses taxpayer equity. Since Florida is currently using most available tax bases and cannot implement an income tax, it is necessary for Florida to find a new tax base such as a wealth tax.

## Assumptions

It is assumed in this study that:

1. The tax bases included under the private and corporate wealth classificationa are valid

determinants of district and state taxable wealth.

2. Data obtained from private and governmental agencies are valid.

## Definition of Terms

Actual tax collection. The amount of revenue collected from a tax or tax system during a given year.

Ad valorem tax. A tax based on the valuation of all taxable property within a state designated for the purpose of generating local revenue.

Average daily attendance (ADA). "The aggregate days the pupils were actually present in school divided by the number of days school was actually in session" (National Education Association, 1975a, p. 9).

Average daily membership. Membership is defined as the total number of absent and present students belonging on the school roll. ADM is calculated "by dividing the aggregate days of membership by the number of days in which schools were in session" (National Education Association, 1975a, p. 8).

Corporate income tax. The corporate income tax, as legislated by the Florida Income Tax Code, is measured by net income, where, "net income is principally federal taxable income with certain inclusions, exclusions, and adjustments" (Commerce Clearing House, Inc., 1976, p. 7).

Corporate tangible tax. A tax levied on corporate owned equipment and inventories. Equipment is any physical asset used in the corporate production of goods. Inventory includes any saleable or leaseable good (Joint Legislative Management Committee, 1975, p. 575).

Equal educational opportunity. Nondiscrimination with regard to an individual's access to the most personally beneficial educational programs, facilities, and finances.

Equity. Equity can be referred to technically as vertical equity and horizontal equity. 1. Vertical equity is achieved when the cost of government is distributed fairly between income classes. 2. Horizontal equity is achieved when the cost of government is shared equally among people in similar economic circumstances (Peachmen, 1971, p. 5).

Fiscal capacity. Fiscal capacity is used interchangeably, in this study, with the terms fiscal ability and financial capability. It refers to the calculated revenue from one or more tax bases which a taxing authority may use to develop and maintain public services.

Fiscal neutrality. Fiscal neutrality, in the economic definition, refers to the nondistortion of consumer choice and use of tax financed goods and services because of some socially undesirable condition (Benson, 1973, p. 55). Education usually refers to fiscal neutrality as the principle of not having the quality of a student's education depend on the per-pupil wealth of the responsible school district (Johns, 1976, p. 546).

Impact. Impact of a tax refers to the responsible party on whom a tax is legally levied.

Incidence. Incidence of a tax refers to the person or persons who actually incur the burden of paying a tax regardless of legal intention.

Intangible taxes. Taxes, in Florida, which are levied on corporate or personally owned stocks, bonds, and notes at a rate of one mill annually. There is, also, a 2 mill levy on mortgages which is assessed at the time of recordation (nonrecurring). The taxes include an annual taxpayer and spouse exemption of $20,000 each (Florida Senate Ways and Means Committee, 1976, p. 45).

Overutilized tax. "An overutilized tax is one in which potential tax collections are less than actual tax collections" (Quindry, 1976, p. 2).

Personal Income. The current income of persons in an area from all sources. It is measured before deduction of income and other personal taxes, but after deduction of personal contributions to social insurance programs. (Bureau of Economic and Business Research, 1976, p. 117). Personal income, in this study, is used interchangeably with private income.

Potential tax collection. The amount of revenue that could be collected by applying a tax rate which is equal to the average rate for states using a particular tax or tax system. The rate is computed as the average collections divided by a proxy tax base for each state using each particular tax (Quindry, 1976, p. 2).

Real property. All organizational and individually owned property designated as one of the following classifications: vacant residential, single family residential, mobile home, multifamily units, condominia, cooperatives, retirement homes, vacant commercial, improved commercial, vacant industrial, improved industrial, agricultural, institutional, government, leasehold interest, miscellaneous, or non-agricultural acreage.

Real property tax. The real property tax will be used, in this study, interchangeably with local property tax and property tax. It refers to the tax levied on all non-exempt real property classifications.

Sales tax. A four percent charge on the retail sales of most tangible personal property items, motor vehicles, transient lodgings, admissions to amusements, and ships and commerical fishing equipment. Farm equipment is taxed at three percent of the cost. (Florida Senate Ways and Means Committee, 1976, p. 58).

Tax base. The product or goods, including income, on which a tax is levied.

Taxation. The means by which governments transfer private financial resources to the public sector for social and economic benefit.

Tax effort. Tax effort, for purposes of this study, will be used interchangeably with fiscal effort. The term refers to the actual amount of revenue a taxing authority collects.

Underutilized tax. "An underutilized tax occurs when the actual tax collections are less than the potential collections" (Quindry, 1976, p. 2).

Utility. Given equal satisfaction among all income classes, and each additional dollar earned, over a theoretical amount, gives less and less satisfaction, then each dollar taxed away from the rich and used for the poor adds to the total social benefit (Samuelson, 1970, p. 155).

# CHAPTER II

## REVIEW OF RELATED LITERATURE AND RESEARCH

The need for a more productive and equitable tax to support education in Florida is supported by a variety of literature and research. Florida's support for education is reviewed along with a review of Florida's tax structure. The inequity of Florida's major educational tax, the property tax, is documented through past research. The utility, efficiency, and attitudes of taxpayers toward the property tax are studied in terms of societal effect. The property tax is also explored in terms of fiscal capacity. A general review of recent court holdings with regard to state financing of education is also presented. Literature on tax effort and socioeconomic variables, as they relate to different tax bases, are discussed.

The literature and research on alternative tax bases are included and material is presented on a wealth tax system. The wealth tax is compared to property and income methods of taxation. The wealth tax literature is reviewed to present the most prevalant definitions of a wealth tax as well as what utility and efficiency aspects it possesses. The literature and research, lastly, explores the advantages and disadvantages involved in implementing and using a wealth tax.

## Florida Tax Structure

Florida's tax structure is composed of a locally administered property tax and a variety of state administered taxes. These state and local taxes make important contributions to the support of education. To further understand these tax bases Florida's property tax and General Revenue Fund need to be examined.

Florida state and local revenue sources are tied to several main tax bases. The main local tax base, and the major source of approximately 750 million dollars in local school revenue, is the property tax (Bureau of Economic and Business Research, 1976, p. 94). Counties and school districts have co-terminus boundries. Each county assesses property at different percentages of the "just" or 100 percent market value although state law stipulates each school district has the option of raising 1.7 mills to support its schools. The Florida 1975 ad valorem tax assessment ratio ranged from 65 percent of true property value, in one school district, to 96 percent of true property value, in another school district (Department of Revenue, 1975, p. 121). A state representative, investigating property tax abuses, found that Bradford County assessed timberland at $86 per acre while the same stand, located in neighboring Alachua County, was assessed at $26 per acre (Shields, 1977, p. 1E). It could be reasoned, from this example, that, without apparent extra benefit, some taxpayers are taxed more heavily than others solely on the basis of their residence. It could also be assumed that the assessment and millage difference among counties and school districts creates wide variations in the attainment of educational funds.

The majority of state sources for financing education comes from the General Revenue Fund. The General Revenue Fund consists of revenue raised through various tax bases. The main source of state revenue, in 1974-75, was the sales tax which contributed 54.3 percent of the General Revenue Fund. Other major state taxes and their percentage on the General Fund revenue were: the corporation income tax, 8.16 percent; the beverage tax, 7.84 percent; the motor vehicle and license tax, 6.00 percent; other taxes which include intangibles, cigarette, documentary, insurance, estate, parimutual wagering, and others, 22.7 percent (Lewis, 1975, p. 8).

The total amount of the General Revenue Fund, in 1974-75, was approximately 2.21 billion dollars. The fund's contribution to education was 58.51 percent of the total amount of 1.4 billion dollars. The previous four fiscal years showed increases in general revenues but consistent decreases in contributions to education. In 1975-76 a reversal occurred. The General Fund's educational contribution increased to 58.79 percent but the total revenue collected decreased to $2.19 billion. This was an actual decrease of $22.5 million in Fund dollars. The actual dollar decrease in educational revenue, when compared to the previous year, amounted to 55 million dollars (Lewis, 1976, pp. 8-9).

## Fiscal Capacity and Tax Effort

Florida's fiscal effort to finance education has ranked relatively low when compared to other states. Figures released by Florida Commissioner of Education show that Florida raised approximately 2.1 billion dollars for kindergarten through grade twelve in 1974-75, from both state and local taxation. Federal sources supplied 9.9 percent of that amount. State sources supplied 54.5 percent or 1.15 billion dollars while local tax sources contributed 750 million dollars or 35.6 percent of the educational revenue (Bureau of Economic and Business Research, 1976, p. 94).

In order to adequately assess Florida's fiscal effort for education, the actual expenditures must be compared to Florida's revenue potential. Revenue potential, calculated from several tax bases or personal income, is generally used as an estimate of fiscal capacity. The comparison to obtain a states effort, is usually calculated in terms of per pupil expenditures divided by per capita tax potential.

Florida has consistently had high unused tax potential and low overall tax burden. Due (1976), using 1973 fiscal data, calculated additional potential revenue for fifty states using taxes on sales, personal income, cigarettes and liquor, and corporate income. Florida ranked 47th out of fifty states in its use of fiscal capacity by Due's measure (p. 295). Sparkman (1975) used a variety of tax bases and ranked Florida 48th out of fifty states in fiscal effort. Florida's tax effort, under Sparkman's tax system, was found to be only 73 percent of the national educational effort (pp. 190-191).

Quindry and Currence (1976) did a study using 1974 data. They showed Florida to have a relatively low tax burden when compared to the other states. Florida ranked 41 out of fifty-one tax systems in tax burden. Their study also showed Florida to have a large untapped fiscal capacity (p. 86). A similar study using 1975 fiscal data revealed that Florida's tax effort could have increased even more. This study showed Florida's tax burden to be 44th among the fifty states plus the District of Columbia (Quindry, 1976, p. 88). The 1975 study calculated Florida's unutilized tax potentials at 91.5 million dollars in corporate income tax, 997 million dollars in individual income tax, and 580.7 million dollars in general property tax for a total of 1,668 million dollars. The general sales tax, compared to the average of other states, was utilized completely. State tax revenue accounted for 62.4 percent of the total tax collections while local contributions amounted to 37.6 percent (Quindry, 1976, pp. 78, 96).

The National Education Association (1975b) ranked Florida 27th out of fifty states in estimated current expenditures for public elementary and secondary schools per pupil in average daily membership (p. 63). It also ranked Florida 27th out of fifty states in estimated expenditures per pupil in average daily attendance (p. 64). For

Florida to raise to the national per pupil public school expenditure level, it would have to increase expenditures by 156 dollars per pupil in ADM. This would have required additional tax collections, in 1974-75, of approximately 239 million dollars (National Education Association, 1975a, p. 32).

Sparkman (1975), using 1973 data on net personal income, calculated state and local expenditures per ADM. He found Florida's state educational effort to be .0381 while the national effort was .0490. Florida's state effort, therefore, was 78 percent of the average for the United States. This ranked Florida 45th in effort among fifty states. Should Florida have expended another 154 dollars per ADM pupil, to reach the national expenditure level, it would have required an additional 237 million dollars in tax revenues (pp. 290-291). The National Education Association (1975a) estimated Florida's expenditures, for public elementary and secondary day schools, at approximately 1.5 billion dollars. In order for Florida to attain the national expenditure average it would have to have expended an additional 405 million dollars (p. 31). The financing of public schools in Florida does not come to the national average. There is a deficit between Florida's educational tax revenue and what would be derived from financing at the national average effort of between 200 and 400 million dollars, depending on the statistical analysis used.

## Tax Inequity

Support for education has come from the individual taxpayer for his own benefit and for the advancement of public welfare. Today, support for education is necessary to develop economic and individual growth in order to maintain an increasingly technical and interdependent society. Elimination of favoritism and discrimination from present educational tax systems can only be accomplished by defining tax equity and implementing a tax system which maximizes the components of that definition.

Due outlined four concepts which contributed to an equitable tax structure. The first is the equal treatment of equals or horizontal equity, where all people, in similar economic situations, are taxed at similar rates. The concept is essential to equitable taxation; however, its actual implementation is difficult. A problem arises in the classification of taxable groups. Arbitrary classification can lead to unreasonable taxation of certain economic groups. It is important, therefore, to adequately measure the fiscal capacity of the taxable divisions.

The second concept is that the tax burden be distributed according to the ability to pay. This is known as vertical equity which levies different tax rates on taxpayers in different financial situations. Taxpayers with greater fiscal capacity should contribute proportionally more than those with less fiscal ability. A third, and related, concept states that individuals with little or no fiscal capacity be exempted from tax payment. This is done to eliminate excessive tax burdens on those least able to pay.

The final one relates to the responsiveness or flexibility of the tax. An equitable tax will raise its revenue capacity more rapidly than its current base. The tax will be responsive to economic fluctuations and should not levy excessive burdens in times of financial stress. Due uses income as the most economically responsive tax base (Due, 1970, p. 293).

An equitable tax, or tax system, taxes those who benefit and adds to total social benefit. Buchannan (1970) referred to the benefit principal of taxation, whereby the tax burden is distributed among taxpayers based on the incremental benefits derived from the governmental service (p. 108). The justification for taxing the wealthy proportionally more than those with less wealth lies in the assumption that the more wealthy received more benefits. Total social benefit is achieved through the economic theory of utility. The theory assumes that taxpayers receiving the greatest benefits from a social service, receive less utility with each extra unit of service consumed. The wealthy theoretically receive the most benefits; therefore, the more the wealthy pay to provide a social service, the greater the less able to pay benefit and the greater the total social benefit (Samuelson, 1970, p. 40).

An equitable tax will efficiently distribute financial resources back into the communities. If a tax distributes it's resources unequally, it then becomes inefficient. Dalton (1970) stated:

> An unequal distribution of a given amount of purchasing power among a given number of people, is therefore, likely to be wasteful distribution from the point of view of economic welfare, and the more unequal the distribution the greater the waste. (p. 10)

Taxation, therefore, should be efficient if it is to have equity and social justice. Efficiency is, also, important in terms of marginal utility. The wealthy, in unequal resource distribution, receive less satisfaction from the resource than the less wealthy. In an efficient system the resource is shifted to the less wealthy, thereby raising their level of satisfaction and increasing the utility of the resource.

Another equitable trait of a tax is its ability to encompass taxable sources rather than one or two specific items. It should also be coordinated with other taxes so as not to complicate implementation and cause duplication. The tax should avoid shifting to the taxpayer less able to pay.

Fiscal neutrality is also an important aspect of an equitable tax. Economically a fiscally neutral tax should not cause distortion in consumer choice of public services (Burrup, 1974, pp. 75-79). Fiscal neutrality in the field of education refers to the quality of a student's education not being dependent upon the wealth of his or her school district (Johns, 1976, p. 546). A tax which fulfills the requirements discussed will have the greatest capability to remove economic barriers to the fluid movement of income and wealth. It will more accurately measure fiscal capacity and enhance a progressive tax system.

Florida's state and local tax system has been shown to be inequitable. A recent study surveyed forty-eight states and developed a family tax burden related to income, sales, property, motor vehicle, and cigarette taxes. Families in Florida, with average group incomes of $5,000 to $7,500 per year, ranked 45th among forty-eight states in tax burden. Families with $10,000 and $17,500 average group incomes ranked 47th in tax burden. The income group with the lowest burden, 48th among the surveyed states, were those families earning $25,000 and $50,000 a year. The regressiveness of Florida's tax system was detailed when the study related the percentage of family income paid in taxes. A family with an income of $5,000 a year paid 7.5 percent of their income to state and local taxes while a family with $7,500 a year income paid 6 percent in taxes. Similar decreasing percentages were found amoung families with $10,000 a year income. They paid 4.9 percent of their income to taxes while a family earning $17,500 in yearly income paid 4.2 percent. A yearly income of $25,000 was found to pay 3.5 percent and a family with a yearly income of $50,000 a year paid only 2.6 percent of its income in taxes. Percentage wise the latter category paid only one third as much as the poorest family (Lile, 1975, pp. 30-46).

Efficiency and marginal utility can reasonably be assumed to be far from realization in Florida. The lowest income groups are left with the least disposible income which violates the principles of marginal utility. The efficiency of the tax system is minimized by Florida's low tax effort. The low level of taxation reflects a low level for education, which, inefficiently develops Florida's human resources. The regressiveness of Florida's tax system indicates a needed change to a more efficient system which taxes the less wealthy more equitably.

## The Property Tax as a Source of Financing Education

The property tax has been a locally accessible and productive method of taxation. It has provided the majority of financial support for elementary and secondary schools but it has also been one of the most regressive taxes levied on taxpayers. Shannon, using data from the Advisory Committee on Intergovernmental Relations, shows that the property tax made up 3.4 percent of the taxes paid by a family with two children earning $12,000 a year. The tax ranked third behind the federal income tax which took 9.7 percent of the income and the social security tax which took 3.9 percent. The regressiveness of the tax is outlined in 1970 data from the United States Bureau of the Census which correlated real estate taxes on single family homes as a percentage of family income. Single family residences were taxed 16.6 percent of a family's income earning less than $2,000. Families earning $25,000 or more only paid 2.9 percent of their income to the property tax (Shannon, 1973, pp. 25-28).

Taxpayer Attitude

Reasons for the unpopularity of the local real property tax are related to various functions. The incidence of the tax is usually borne by those least able to pay. Its administration and assessment procedures are costly, difficult, and non-uniform. The property tax also discourages investments in the production of goods that require large amounts of land, and the redevelopment of poorer rundown areas (Nitzer, 1973, p. 13).

Inflation, unemployment, and increased costs for public services has lead to demands for higher taxes. Conversely, the same situation has also led to taxpayer resistance to any tax increase. A Gallup poll of the public's attitude toward financing education showed a great reluctance to increase or add new taxes. When given the choice between rising local taxes or increasing state aid and reducing local taxes, the public greatly favored the latter choice (O'Reilly and Sheridan, 1975, p. 10).

A poll conducted in 1972-73 found 31 percent of the people surveyed thought that the local property tax was the least fair tax. Forty-four percent were against using the federal government to help reduce local property taxes.

While those surveyed were against further federal involvement they did favor state help in property tax relief (Advisory Commission on Intergovernmental Relations, 1973, pp. 1-4).

A 1976 poll showed little change from the earlier polls. When asked what tax they would raise to increase state revenues, 45 percent chose the state sales tax. When given a choice, however, between raising, lowering or keeping the same taxes and increasing, decreasing, or keeping the same level of governmental services, 51 percent voted to keep the present level of taxes and services. Only 5 percent voted to increase services and raise taxes (Advisory Commission on Intergovernmental Relations, 1976, pp. 6-7).

Rothenberg (1974) has identified and analyzed three major interrelated trends in the restructuring of state and local taxes since the early 1960's. The first trend has been to shift from the local property tax to state taxes. The shift in taxing authority has helped implement the second trend which has been to use broad-based taxes for greater and more equitable taxpayer participation. Both trends indicate a growing dissatisfaction, among legislatures and taxpayers, with the local property tax as a source of revenue. The third trend has been the avoidance of tax increases at yearly intervals (p. 17). The combination of the three trends indicates the preference for a tax system which taxes broadly, taxes equitably, has a stable rate of assessment, provides a sufficient monetary return to finance governmental services, and is responsive to economic fluctuation which affects the taxpayer's overall fiscal capacity. A tax system which efficiently accomplishes these tasks has not been perfected but taxpayer attitudes are clearly demanding increased attempts to develop such a system.

Fiscal Capacity

The local real property tax for funding schools has several drawbacks. The most obvious drawbacks are that the quality of a child's education depends upon the property values within a school district and the attitude of taxpayers toward funding education. A less obvious drawback is that a district's fiscal capacity may leave wide discrepancies with its assessed property values. Districts which have a large amount of agricultural property do not necessarily possess large annual incomes to pay property taxes. Similarly, districts that possess residents with large annual incomes may have low property valuations.

There are numerous ways to measure the wealth of a designated area. Each way will usually give a different estimate. Some of these estimates are widely disparate. The National Education Association (1975b) ranks Florida 23rd out of fifty states in personal income per pupil in ADA. The income wealth, using 1973 data, was calculated at $24,887 per ADA pupil (p. 36). Another study using 1973 data, based Florida's fiscal capacity on property values per pupil in ADA. The study showed a range of wealth among Florida's school districts, from $14,263 per ADA pupil to $116,012 per ADA pupil. The median value was $34,681 per ADA pupil (Callahan and Wilken, 1976, p. 5). Obviously different measures of wealth can lead to different assumptions concerning the wealth of an area. Rossmiller, Hale, and Frohreich (1970) found that Florida, depending on the measure of wealth used, fluctuated greatly in fiscal capacity. Nationally, Florida ranked 29th in personal income per capita, and 40th in effective buying income (EBI) per household. The 1966 data showed a difference in fiscal capacity based on property values, due solely to the units of measurement used. The study ranked Florida 30th among the states, based on property values per capita, while Florida ranked 15th in property values per pupil (p. 219). Rossmiller et al. (1970) stated the problem accurately when they said:

> The problem involved in measuring equity in school support would be simplified if the two principal measures of fiscal capacity--income and property valuation--were closely correlated. But they are not. (p. 6)

Supporters of income as the best measure of fiscal capacity for raising school funds cite the fact that almost all taxes are paid from income; therefore, income is the only valid measure of taxpaying ability. Studies show a low correlation between income and property values, as well as a low correlation between property values and other measures of wealth. A 1963 study correlated various states' family median income and local school districts' property values. Wisconsin had a high correlation with .57. Other states showed less correlation. New York had a correlation of .40, Oregon and California had .34, Massachusetts, .30, New Jersey, .26, New Mexico, .09, Washington, .01, and Nebraska correlated negatively with a -.18 (James, Thomas, and Dyck, 1963, pp. 7-8).

Farner and Edmundson (1969) compared assessed value of property per pupil with various wealth measures in eleven western states. They calculated Spearman Rank Order Correlations between these measures of wealth and determined an overall algebraic mean coefficient for all the surveyed states. Equalized property valuations per pupil and income per pupil showed no significant correlation. The most significant rank order correlations between the two measures was .31, found in Colorado and Washington. Montana has the lowest correlation which was -.14. The overall algebraic mean coefficient for the eleven states was -.09. Analysis of other correlations of fiscal capacity showed no significant relationships. Property values per pupil and retail sales per pupil correlated from a -.33 in Wyoming to a +.33 in New Mexico. The mean coefficient was +.03. A significant correlation was found between income per pupil and retail sales per pupil. The mean coefficient was .54. Wyoming had the high correlation with a .72 while the low correlation was .33 in Nevada (pp. 11, 35). A major conclusion of the study was that:

> the taxpaying ability of a county as measured by property per pupil is not usefully related to that county's taxpaying ability as measured by income per pupil or sales per pupil. The relationship between income per pupil and sales per pupil is consistently high and could be useful, but not as an alternative to the measurement of taxpaying ability in terms of property per pupil, the dominant practice in school finance. (p. 56)

The studies cited show the disparities involved in determining fiscal capacity when different measures of wealth are used. They do not conclusively decide that any one measure is best for assessing fiscal capacity. Similarly, the studies do not propose a tax system which would be more equitable in financing education or in developing better taxpayer consensus toward funding education.

### The Law and the Financing of Education

The courts have long been aware of the importance of the concept of equal educational opportunity. This concept has lead to the recent court battles over present methods of financing education. The United States Supreme Court has held, in Brown v. Board of Education of Topeka (1954)

> Today, education is perhaps the most important function of state and local governments....It is the very foundation of good citizenship.... In these days, it is doubtful that any child may reasonably be expected to succeed in life if he is denied the opportunity of an education. Such an opportunity, where the state has undertaken to provide it, is a right which must be available to all on equal terms. (p. 483)

Various court cases have resulted from plaintiffs contending that property taxes discriminated against poorer school districts resulting in a lower quality education and unequal educational opportunity. In 1973 the United States Supreme Court directly addressed the problem of using the local property tax to finance education, in San Antonio Independent School District v. Rodrequiz (1973). It stated:

> The need is apparent for reform in tax systems which may have relied too long and too heavily on the local property tax. And, certainly, innovative new thinking as to public education, its methods and its funding, is necessary to assure both a higher level of quality and greater uniformity and opportunity. (p. 55)

The United States Supreme Court did not involve itself in the constitutionality of the states educational tax system; however, a number of state supreme courts heard cases challenging their educational tax systems. The California Supreme Court held, in Serrano v. Priest (1971), that each school district could raise different amounts of educational revenue based on the same tax rate but it did not condone the use of the present use of local property tax in the equalization of school revenues. The court stated that the present finance system and the property tax "invidiously discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors" (p. 584).

The New Jersey Supreme Court in Robinson v. Cahill (1973) allowed differences in expenditures on a per pupil basis by recognizing different needs among school districts. The court did not believe, however, that an effective and efficient school system could be achieved by finances derived from local taxation.

A recent survey of school finance cases has revealed that at least fourteen states declared their educational finance systems unconstitutional. The courts generally found that the tax system made the level of a child's education dependent upon the wealth of the district where he resides. Florida's educational funding system has been challenged in several ways. *The District School Board of Bay County et al. v. State of Florida, Department of Administration*, case number 73-1747, is a class action suit brought by forty-three of sixty-seven Florida counties. The plaintiffs are trying to stop the application of a "cost of living index", which they claim is based on false figures, resulting in a distortion of equitable financial support. *Owenby vs. Askew* attacks Florida's use of the ad valorem tax. This case questions the legality of using non-uniform tax rates by the Florida's sixty-seven counties (National Education Association, 1975c, pp. 44-46).

The United States Supreme Court expressed dissatisfaction with the property tax as a method of financing education, but it did not rule it as an invalid measure of fiscal capacity. State Courts have turned the problem of developing an equitable finance system over to the legislature. The root of the problem lies in adequately assessing a district's equitable tax effort based on its fiscal capacity. The Supreme Court pointed to a major problem in determining fiscal effort and fiscal capacity when it states "it is clearly incorrect....to contend that the 'poor' live in 'poor' districts (Yale Law Review, 1972, pp. 1328-1329). It found in the same manner that the rich do not all live in property rich school districts. Such court decisions have cast doubts on the property tax as an adequate assessment of a school district tax effort.

### Tax Effort and Socioeconomic Variables

A. Alexander (1975) conducted a study on over one thousand school districts in California. The results reinforced the findings of the Supreme Court on the mixture of economic classes within a district. Alexander stated:

> One of the strongest findings of this study is that most definable groups--whether classified by income, race, ethnic group, or urban status are distributed across high and low-spending school districts in similar proportions. (p. v)

The study also found that the relationship between a school district's per pupil expenditure and the average family income was very close to random. Wealth differences between a rich district, such as Beverly Hills, and poor districts, such as Baldwin, did not give a true picture of wealth distribution for the great majority of the older districts. Assessed property valuations were responsible for most of the variations among the districts' collected revenues per pupil. Different from many other studies the A. Alexander (1975) study found residential property per capita is closely related to family income, whereas total property (of which residential property is 67 percent), is uncorrelated with income (pp. v-vi). The reason for the noncorrelation was because other categories of property, especially farm and industrial property, related negatively to income. The positive residential correlation and the other negative correlation resulted in a random correlation between property and income. The district data showed that residential property was distributed more unequally among the districts than commercial or industrial property and that all measures of unequal wealth were more pronounced in small districts. Even local income measures showed wide variations among districts. The inequality of these measures decreased with the increase in district size (A. Alexander, 1975, p. 43).

Accurate measurement of local wealth is important in order to relate to the local districts tax effort. Alexander's findings would seem to dictate a move toward a wider tax base and larger taxing district areas to avoid wealth disparities. Weiss (1970) stated "the disparities in local wealth are particularly important insofar as they affect variation in tax effort and school spending at the local level" (p. 18). Measurement of local ability and local effort to support schools, based on equalized local property valuations per pupil, basic school tax rates, and current expenditures per pupil, was conducted by Weiss (1970) on six states. There was a positive correlation in all six states between equalized valuation per pupil and expenditure per pupil. The correlations ran from a .40 in Vermont to a .56 in Massachusetts. An inverse correlation was found between equalized valuation per pupil and basic school tax rates. Rhode Island and Vermont had a -.56 correlation which was the least negative value while the greatest negative correlation was -.69 in New Hampshire. No significant correlation was found among all three variables. Generally, the higher tax rates did not yield high expenditure levels. Richer communities showed increased expenditure levels at consistently lower tax rates (pp. 20-21).

Yang and Chaudhari (1976) related seventeen socio-economic variables to the tax effort of three hundred and eighty-one local school districts, in Illinois, based on 1974 tax rate data. A wide range of tax effort was discovered among the groups classified low, low medium, high medium, and high. The study revealed that high tax effort groups were high in proportions of residents who possessed high educational attainment, high occupational status, high incomes, high residential housing values, and high population density. The assessed property valuations in the low medium, high medium, and high tax effort groups were relatively low compared to property valuations in the low tax effort group. The low group had the highest assessed valuation of property per ADA. The low medium tax effort group showed almost the same tax base as the high group but had low income and educational attainment (p. 37).

Farner and Edmundson (1969) found that counties which had high property values and low income were small and rural. They usually had low or negative growth rates and low population density. The opposite of these counties were urban or suburban counties which usually had low property values and high income (p. 35).

Alexander and Kay found similar results in a study of fiscal effort in Kentucky school districts. Low effort school districts were generally found to have high percentages of low income families, unemployment, population 65 years of age and over, and farm derived income. High effort districts generally possessed high percentages of adjusted gross income, educational attainment, tax paid by commercial and industrial property, population mobility, rented housing, and white collar workers (Alexander and Kay, 1973, pp. 68-69).

It would be reasonable to assume that a school district's fiscal effort is a function of the socioeconomic variables identified in these studies. It is obvious that high effort districts possess higher percentages of various forms of wealth. The property tax only assesses one form of wealth. In order to adequately and equitably estimate a school district tax effort in relation to its fiscal capacity, all forms of wealth should be considered. A wealth tax would tax various wealth bases, unlike the property tax. A wealth tax also taxes the wealthier districts in a more equitable manner by placing the heavier tax burden on those districts more able to pay.

## Summary

There is no basic consensus on what taxes or measures of local school district wealth should be assessed. It is conceivable that combinations of different wealth measures will have to be used to overcome the regressive aspects of the local property tax. Rossmiller et al. (1970) concluded that locally levied taxes could not be used in an equitable manner. The study stated:

> That greater fiscal equity cannot be achieved through taxes levied by units of local government, it can be achieved only through taxes levied by larger taxing units such as the state or federal government. (pp. 254-255)

Farner and Edmundson (1969) came to a similar conclusion. Their study advocated less dependence on the property tax base and an increase in state support. The shift in tax authority would overcome the disparities incorporated by the lack of relationship between local property taxes and a district's fiscal capacity to raise school funds (p. 58).

Recommendations to abolish or lessen the effects of the property tax have been espoused in many other studies. The problem, however, is to find a tax which will adequately assess fiscal capacity and sufficiently generate enough financial resources to replace the property tax.

Johns (1965), like others, sees income as a competent measure of fiscal capacity, but he sees a conflict in not changing the tax base to be used in raising educational funds when shifting to an alternative measure of fiscal capacity. He stated:

> it is not administratively feasible to use personal income as a measure of local tax-paying ability in opportuning state school funds because local boards of education do not have the power to levy a local tax highly correlated with personal income. (p. 95)

A. Alexander (1975) reinforced Johns' earlier idea when he found that income on a local basis had distribution disparities among districts similar to property (p. v).

The inadequacies of the local property taxes have had taxpayers, especially in lower valued single family residences, express increased dissatisfaction. Many studies point to a need for more encompassing tax bases other than property valuation and income as sources of fiscal revenue to school districts. It is evident that the wealth of state school districts have not been truly determined nor has a tax base been devised to equitably determine actual wealth.

## Substitute Taxation Methods for Education

Local real property taxes have been a limited method of taxation. It elicits negative reactions from over-burdened taxpayers and can lead to false assumptions about a local area's fiscal capacity to support education. Thurow (1972) states that property taxes should be abolished since they constitute only one form of wealth. As such, they bias choices among alternative investments (p. 417). The choices of investment in education or physical necessities can be influenced by the false assumption of fiscal capacity. A more accurate determinant of fiscal capacity would be desirable but not as long as the property tax remains the major means of locally financing education.

Farner and others, as noted earlier, called for a shift away from local property taxation to other sources of revenue. This does not appear to be fiscally beneficial since property taxes produce a large amount of revenue. The 1975 ad valorem tax rolls valued Florida's taxable property at $91,767 million. A maximum eight mill tax would have raised approximately 733 million dollars for Florida's schools (Department of Revenue, 1975, p. 124). Local sources were actually accredited with raising 750 million dollars in local educational revenue out of a total $2.2 billion expenditures. Cancellation of the property tax without a tax base capable of producing similar revenue would be financially disastrous. Increased tax equity, would mean replacing the property tax with an entirely different tax system. Redmon (1976) accurately stated:

> unless additional revenues can be generated by some tax source(s), which do not add to the regressive, inadequately responsive revenue structure of Florida as it presently exists, there is neither the revenue nor the rationale to implement a reduction in the role of the property tax in financing public education or any other local government service. (p. 15).

It is evident that whatever tax source(s) is used to replace the property tax it must be able to generate at least an equivalent amount of revenue. Different studies have shown that a personal income tax could easily meet the education finance needs and add tax equity to Florida's present tax system. Due (1976) found that Florida could have raised 992 million dollars from a personal income tax in 1973 (p. 286). Quindry (1976) in a later study, found that Florida could have raised 997 million dollars from a personal income tax (p. 78). This would have meant that, had the state replaced its local property tax for education with a personal income tax, Florida would have raised an additional quarter of a billion dollars in tax revenue.

Implementation of a personal income tax is not a viable solution, however, to Florida's educational finance problem. Later discussion will show that Florida's Constitution prohibits the use of a personal income tax. A change in Florida's Constitution could take a considerable amount of time even if the legislature and the majority of voters were in favor of passing a personal income tax.

There are several other disadvantages to using a personal income tax besides Florida Constitutional restriction. Gaffney (1973) states that income is not more of an index to well being or ability to pay than is property meaning that neither measure adequately estimates fiscal capacity. He concludes that because of the current income tax structure, income of the less wealthy is taxed much higher than property (pp. 69-71). Sparkman (1976) found that reliance on personal income as an indicator of fiscal capacity can understate an area's actual tax capacity. The understatement would inflate the tax effort index. Revenue effort could appear high while the actual tax burden is low. This would especially be true where tax incidence was shifted to non-residents and where high corporate income or local property taxes are high (pp. 326-327).

A personal income tax could be a more equitable and productive tax; however, its implementation does not seem imminent. Other taxes are available and used in Florida, as well as other states. Estate taxes have been used to assess a person's lifetime wealth but this tax has been relatively ineffective since it is a one time tax levied at low rates, and avoidable through wealth transfer before death. Tangible personal property tax is not currently used in Florida. This tax would levy taxes on personal property such as automobiles, home furnishings, and valuable piece collections. Other taxes, such as taxes on stocks, bonds, and notes (intangibles), corporate inventories and machinery (corporate tangible) and property transfers (documentary), are sources of revenue. These taxes, however, do not generate the needed revenues which are potentially available. No one tax assesses the true wealth of Florida and makes it available as a tax base.

## A Wealth Tax

In order to introduce more equity and social justice into Florida's tax system there must be at least a partial substitution, if not total removal of, the local property tax. This cannot, from past discussion, be accomplished in Florida by the use of an income tax. It is, also, necessary to move away from taxes which concentrate on one form of wealth to a tax base which covers a broad spectrum of wealth in order to more accurately assess taxpayer capacity and the true wealth of the state. A tax that can effectively and efficiently accomplish these necessities will proportionally relieve those taxpayers less able to pay, shift the cost of education to those more able to pay, and tax those who theoretically benefit the most from education.

## Wealth Terminology

A wealth tax is referred to by Due (1960) as a "net worth tax." He narrowly defined it as pertaining to families or individuals. Due's definition explained:

> a net worth tax is a personal or direct tax, imposed upon individuals or families on the basis of their total personal wealth, or a net basis, that is, net of all liabilities outstanding. (p. 310)

Due identified the components that should be included in calculating wealth. The tax included land, buildings, and personal forms of wealth such as automobiles, furniture, jewelry, etc. It also assessed the values of stocks, bonds, notes, cash, and bank deposits (Due, 1960, p. 310).

Sandford, Willis, and Ironside (1975) expanded Due's definition of who should be taxed to individuals and organizations. They broadened the total scope of the tax advocating the taxation of the wealth accured by companies, associations, or institutions. Wealth was considered to be the value of all physical and financial assets, regardless of ownership, minus all liabilities. Sandford et al. also differentiated between a wealth tax and other taxes by its inclusion of many wealth bases, not just one tax base, and its emphasis on the tax bases' net value rather than the assessment of other taxes on the gross values of their respective bases (p. 4).

The wealth tax can spread the burden of taxation to those that hold more than one type of wealth such as property. The wealth tax is a powerful redistributive instrument. Tait (1967) saw the wealth tax as a powerful instrument to alter group and individual relations in society. The wealth tax can redistribute wealth to such an extent as to alter an entire society (p. 1). While a wealth tax has this potential it need not be used to such extensive results. In less drastic form, a wealth tax can be used to introduce greater tax equity in educational finance by shifting the tax burden to those who hold greater amounts of wealth in currently nontaxable forms.

Taxable forms of wealth do not necessarily include income. Atkinson (1974) differentiated between income and wealth and the distribution of the two. He stated:

> In current usage, the essential difference is that wealth is a stock, whereas income is a flow over time. The term 'distribution of wealth' refers to the distribution of the ownership of physical and financial assets,

> whereas the 'distribution of income' refers to the receipts accuring from the ownership of assets (and from other sources such as earnings) in a given period. (p. 5)

Due (1960) noted several advantages of a wealth tax over an income tax. First, a wealth tax assesses items unused by an income tax; second, the net worth tax yields greater tax revenues; and third, the tax can be applied to the total sum of wealth not just the margin included in an income tax. Due estimated that a one percent tax on wealth was equal to a 20 percent tax on income (pp. 313-314).

Due's points are moot however since income could not, from previous discussion, be taxed in Florida. Personal income was used in this study, however, to compensate for lack of information available on savings, and other forms of taxable accumulated wealth, and, to show revenue that would be available it was used.

There has, also, been some disagreement as to whether the wealth tax should be levied on corporations. Peacock (1963) pointed out that the value of a corporation's assets are reflected in the value of its shares. To tax the shareholder and then tax the corporation would be double taxation (p. 389). Atkinson (1974), based on the work of J.R.S. Revell, found that company shares were understated in market value by as much as 75 percent. The assets of the companies were worth more than corresponding share values (pp. 7-8). These understatements of company worth would also be lost to the wealth tax if only individuals were taxed.

Sandford et al. (1975) stated other reasons for not levying a wealth tax on companies. They felt a corporate tax would discriminate against that type of business organization. It would discourage business that needed large stocks, and more fixed capital, with slower product turnover. They argue it is, also, difficult to levy a progressive wealth tax on a company (p. 4). The question as to what should be included in the wealth tax base and who should be taxed is still open to discussion. It has been that each country has decided what is best for its own particular situation. This is possibly the best course to take for implementation of a wealth tax within the United States. In order to assess the appropriateness of a wealth tax, its advantages and disadvantages will be reviewed.

## Equity of a Wealth Tax

Individual economic purchasing power is, usually, based on the ability to pay. Atkinson (1974) states that the case for greater equality is premised in the idea of social justice. Equality is based on the principles that distribution of goods and taxes should be equal, unless there are justified disequalizations, and existing extreme inequalities are not justified (p. 79). If this is considered to be true, then people with the same income and number of dependents, but with different amounts of accumulated wealth, are not equally well off. Peacock (1963) argues that "the mere existence of wealth reserves confers 'phychic benefits'" (p. 395). Lord Kaldor (1956) relates the tale of two men, one a beggar, the other a Maharajah. Neither man possess income or property. The Maharajah kept his wealth in the form of jewels and gold. If one judged the taxing capacity by income, neither man could be taxed (p. 20). The Maharajah had the benefit of financial security and comfort due to his wealth potential while the beggar was destitute. The mere possession of wealth, therefore, can give psychic and physical benefits. Due (1960) stated:

> The mere possession of wealth, in itself, is a source of prestige and feeling of security. A basic limitation of income taxation,.... is its tendency to discriminate against persons who have not yet accumulated to those who have. (p. 315)

There are at least two other advantages of a wealth tax under the idea of horizontal equity. First, taxing wealth can widen the tax base, especially if income is included and lessens tax avoidance by those who would have invested in non-taxable securities (Sandford et al., 1975, p. 6). Second, a wealth tax can attain a greater overall progression, without adverse socioeconomic effects, than is found in other tax structures (Due, 1960, p. 316). The philosophies presented show there are valid reasons for a wealth tax based on the economic principal of horizontal equality.

## The Utility and Efficiency of a Wealth Tax

The utility of a wealth tax rests on theoretical assumptions concerning an economic man. The economic person adjusts his savings and consumption so that the marginal benefits from a dollar of savings equals the marginal benefits from a dollar of consumption (Thurow, 1972, p. 418). The economic principal of marginal utility would dictate, therefore, that all of the units which give benefits should be taxed, not just one particular unit such as income or property.

Thurow defined an efficient tax system as one which does not levy excessive burdens and does not allow the tax to shift. The more a tax system prevents excessive burdens and shifting, the more efficient it becomes. Unfortunately, present tax structures encourage these faults. Thurow presents the theory that in order for a tax structure to be efficient it should tax consumption, earnings, physical wealth, and leisure (Thurow, 1972, pp. 418-419). A wealth tax could easily accommodate this theory.

Another favorable argument for an efficient wealth tax is that it encourages the taxpayer to use his wealth productively rather than hoard it. A charge is imposed on the wealth regardless of its income production. This aspect of the wealth tax discourages investments in forms of wealth that yields no income, such as jewelry, pictures and stamp collections. It emphasizes the profit motive, taxing high yield and low yield assets of equivalent capital value the same. The wealth tax also, does not discourage a person from working harder and deriving more income, as does a progressive income tax (Sandford et al., 1975, pp.

7-9). This fluid turnover of assets adds to a healthy efficient economic system.

A wealth tax can help reduce the disparity between the wealthy and the poor. It can be used to overcome the inefficient and disequal effects of the tax bases currently used in Florida. The redistribution of wealth could be greatly aided by certain exemptions to middle and low income groups. The wealth tax can be expressly effective by allowing low tax rates at a high threshold while still generating significant revenue.

## Disadvantages of a Wealth Tax

Various arguments against the implementation of a wealth tax have been posited. One of the major arguments presented is opposition to the redistribution of wealth. The basic premise of this argument is that redistribution will merely penalize the wealthier without providing the poor with any significant benefit. There are not enough shares for all to be benefited (Atkinson, 1974, p. 88). The taxpayer who has worked hard all of his life, and wishes to enjoy the socioeconomic position he has attained and wishes to leave his family in a worry-free financial situation, could be expected to rebel against a government which would endanger his goal(s). Government interference in workings of a free market borders on socialism. It is not, however, unreasonable to project a tax on wealth which would not upset existing socioeconomic structures while placing, through progressive tax rates and high thresholds, more equitable tax incidence on those with the greater ability to pay.

A second argument against a wealth tax is associated with administrative difficulties. The general suppositions are that assessment of the various forms of wealth is too difficult and that a wealth tax would make taxpayer dishonesty too easy and/or too desirable. Assets that would allow under-reporting or evasions are jewelry, pictures, stamp collections, rare books, valuable household possessions, etc. (Sandford et al., 1975, p. 12). This would be especially true if different branches of government were responsible for taxing different items. Cross checks would be exceedingly difficult. Another problem area has been found where there are large closely held family businesses that do not allow public sales of shares. There is no readily determinable value that can be placed on the worth of the shares as can be done with those listed on the different stock exchanges. A related problem has been identified with the time of assessment. Stock values fluctuate throughout the year making one price per stock a possibly detrimental figure. Also, yearly check of all valuable personal possessions would require extensive and costly auditing and valuation procedures.

Administrative problems have not been as difficult to solve as they first appear. Thurow (1972) has stated, "Most wealth is in a form that is easily assessed, or, a form that society needs to assess for property taxes anyway"

(p. 423). West Virginia and Missouri are two states, for example, which currently tax personal household possessions. Property assessment is admittedly difficult and expensive. Florida, however, has already developed a workable property appraisal system which is reviewed every four years. It is conjectured that to extend its current procedures to include personal property would not be overly difficult. Sanford (1975) suggested that valuations be made very five years either by personal committment or by professional assessment (p. 183). In Norway, household chattels are assessed as a certain percentage of the insured home. Similarly stocks could be valued at the lowest quoted or average quoted price over a given period of time. Thurow (1972) felt that difficult to value items, such as jewelery, paintings, television sets, and furniture, should be treated as consumer durables and taxed under tax bases other than wealth. He further suggested that expensive items, such as jewelery, paintings, or valuable collecttions, should only be taxed under a wealth tax, when their value exceeds a given amount. Such items could easily be identified by insurance premiums (p. 423).

A third argument against a wealth tax is based on economic assumptions. It has been thought that a wealth tax will force individuals who possess objects of value to liquidate their assets to meet the tax. This is in fact partially true, dependent upon the severity of the tax. The wealth tax was originally designed to redistribute wealth. If the taxpayer knows of the tax's existence, however, he should be able to adequately plan for its effect (Thurow, 1972, p. 421). The wealth tax has been shown to cause a shift in consumption expenditures from durable to nondurable products. It emphasizes the investment in economically productive goods rather than nonproductive items. Large cash savings and valuable collections are not encouraged. Similarly business' investments and risk taking are encouraged by a wealth tax. These encouragements and discouragements are only related to investments in nonhuman capital. A wealth tax supposedly gives incentive to investments in human capital in the form of education which is nontaxable. This, theoretically, has generally been considered as desirable by most societies (Due, 1960, p. 319).

Sandford (1975) pointed out that a wealth tax is not economically inhibitive. Some of the world's wealthiest countries, each with its own unique culture, possess a wealth tax. These countries are Sweden, Norway, Finland, Denmark, Iceland, Germany, the Netherlands, Austria and Switzerland (p. 30). These countries prove the feasibility of using a wealth tax. Florida may not wish to use the high tax rates used in many of these countries for wealth distribution, but it should consider the equality, efficiency and revenue potential provided by a wealth tax.

## Summary

Florida's fiscal support for education depends upon financial resources from a variety of tax bases. Research from the National Education Association shows that Florida's tax effort does not enable it to attain the national average in educational expenditures. This indicates that Florida is not adequately utilizing its financial capability to develop its human resources.

The major source of Florida's educational funds, the property tax, has been shown to be regressive and inequitable. The property tax is not administered at a uniform rate among the school districts and, therefore, it taxes residents of one school district higher than residents of another school district without proof of added benefit. The property tax has not been utilized to its full potential nor has it been altered to relieve its tax burden on those least able to pay.

Florida's tax system, as a whole, has been shown to be regressive in nature. Lile's study (1975) found that the families in Florida which had the lowest incomes paid the highest percentage of that income in taxes. The wealthiest families were shown to pay the lowest income taxes. Florida's tax system needs to be revised to correct its inequities.

Research studies show that Florida needs a productive and equitable tax which will help it achieve its full fiscal capacity and therefore enable it to raise its tax effort. Since Florida cannot legally implement an income tax, other methods are necessary. The literature points to a wealth tax as a productive equitable tax which could reduce or substitute for the property tax. Florida's current methods of property assessment and tax collection could be altered to implement and utilize a wealth tax to its full potential.

# CHAPTER III

# EFFECT OF A WEALTH TAX ON FLORIDA

## Determination of the Wealth of Florida

Data from various state and federal agencies, both private and governmental, were not accurate to the degree that one could absolutely quantify the actual dollar amount of wealth in the state of Florida. Data on personal property associated with individual wealth were not available; therefore, estimates were made based on indirect measures of those various unattainable wealth categories. Minimal information, of a very general nature, was available on wealth classifications among groups of people at various economic levels. Due to the inadequacy of this information, no wealth tax impact was generated for these economic levels.

State wealth was determined by quantifying different wealth components having monetary value into various categories. The values were aggregated to obtain the total state wealth. The categories of wealth were: (a) mobile homes, (b) condominium and cooperatives, (c) single family residences, (d) non-agricultural property, (e) agricultural property, (f) pleasure boats, (g) automobiles, (h) other vehicles, (i) private intangible property, (j) personal income, (k) corporate vacant residential property,

(l) vacant commercial and industrial property, (m) improved commercial and industrial property, (n) multifamily residential property, (o) corporate income, (p) corporate intangible property, and (q) corporate tangible property. Appendix A gives more detailed information about the source of the wealth categories. Table 1 gives the actual or estimated taxable dollar amounts by category.

The categories were divided into one of two divisions. These divisions were labeled private (personal) and corporate. The assignment of the categories to a division was based on Florida state governmental agencies estimate of which division contributed the greatest taxable amount for a particular category. Table 2 gives the divisions with the component categories and the taxable dollar amounts available. Estimates of private wealth and corporate wealth were calculated with property categories broken out in order that property valuation, as a percent of total state wealth, could be estimated. Appendix B gives more detailed information defining the various categories.

The methods of determining the taxable dollar amounts of each category varied. Categories (a) through (e) and (j) through (n) had monetary values recorded by county and state agencies, as stated in Appendix A. Values for categories (i), (o), (p), and (q) were calculated from revenues collected at a fixed percentage. The percentages

## TABLE 1

## WEALTH BY SOURCE FOR FLORIDA (PLUS INCOME)

## 1974-75

| CATEGORY | TAXABLE AMOUNT | PERCENT OF STATE WEALTH |
|---|---|---|
| (a) Mobile homes | $ 941,448,715 | .43 |
| (b) Condominium and cooperatives | 7,053,731,312 | 3.21 |
| (c) Single-family residences | 29,549,726,154 | 13.44 |
| (d) Non-agricultural property | 3,217,076,831 | 1.46 |
| (e) Agricultural property | 4,038,959,096 | 1.84 |
| (f) Pleasure boats | 1,052,455,500 | .48 |
| (g) Automobiles | 15,342,553,500 | 6.98 |
| (h) Other vehicles | 5,986,324,350 | 2.72 |
| (i) Private intangible property | 20,180,009,000 | 9.18 |
| (j) Personal income | 43,783,000,000 | 19.91 |
| (k) Corporate vacant residential | 6,146,526,463 | 2.80 |
| (l) Corporate vacant commercial | 1,661,176,179 | .76 |
| (m) Corporate improved commercial & industrial | 14,878,973,222 | 6.77 |
| (n) Corporate multi-family | 7,666,209,117 | 3.49 |
| (o) Corporate income | 3,603,687,180 | 1.64 |
| (p) Corporate intangible property | 30,501,545,000 | 13.87 |
| (q) Corporate tangible property | 24,290,397,396 | 11.05 |
| Total State Wealth | $219,893,799,015 | 100.03 |

### TABLE 2

### WEALTH BY MAJOR DIVISION AND PROPERTY CONTRIBUTION TO STATE WEALTH 1974-75 (PLUS CONTRIBUTING CATEGORIES)

| DIVISION | | TAXABLE REVENUE | PERCENT OF STATE WEALTH |
|---|---|---|---|
| Private Wealth Total<br>Categories (a) - (j) | | $131,145,284,458 | 59.64 |
| Private Property Contribution | | 44,800,942,108 | (20.37) |
| Categories: | Mobile Homes<br>Condominium and Cooperatives<br>Single Family Residences<br>Non-agricultural Property<br>Agricultural Property | | |
| Corporate Wealth Total<br>Categories (k) - (q) | | 88,748,514,557 | 40.36 |
| Corporate Property Contribution | | 30,352,884,981 | (13.80) |
| Categories: | Vacant Residential<br>Vacant Commercial<br>Improved Commercial and Industrial<br>Multi-family Residences | | |
| Total State Wealth | | $219,893,799,015 | 100 |

were used to bring the collected revenues up to one hundred percent or total wealth values. Taxable values for categories (f) through (h) had to be estimated due to the lack of actual available data. The value of the pleasure boat category was obtained by multiplying the average cost of a particular length boat, obtained by dealer estimates of a boat's value based on a two year depreciation basis, by the number of boats registered in each county in Florida. The county's average boat length was determined by dividing the amount of revenue collected by the number of boats registered. The average price of a tag was obtained where tag price was correlated with boat length. The total pleasure boat wealth per county was then aggregated for the state total.

Automobile and other vehicles wealth values were also estimated. An automobile's value was assessed by the tag issued, which, in 1974-75, corresponded to the size of the automobile. The average cost of a particular size car was estimated based on dealer's recommended prices and Blue Book values, depreciated on a two year basis. The same procedure was done for vehicles other than cars, which included, trucks, motorcycles, recreational vehicles, mobile homes, campers, and trailers. More detailed category assessment information is contained in Appendix A.

Table 2 shows that the estimated total wealth of Florida plus income is $219,893,799,015. Details are contained in Appendix D while Appendix C explains the abbreviated category titles. Private wealth was found to be $131,145,284,458 or 59.64 percent of the state's total wealth. Corporate wealth was estimated at $88,748,514,557 or 40.36 percent of the stated total wealth. Private and corporate property made up 34.17 percent of the total state wealth. State wealth did not include privately owned tangible items such as jewelry, antique collections, paintings, etc. Thurow (1972) estimated that state wealth excluding these items, would be undervalued by, possibly, five percent (p. 423).

That portion of Florida's 220 billion dollar wealth which is net worth cannot be well documented without a change in the present tax information and data system. The estimated wealth of Florida, also, assumes the inclusion of personal and corporate income and current valuation of single family residences.

Alternative assumptions about Florida's taxable wealth can be made if homeowner tax equity and/or tax legality are to be accounted for. Table 3 shows different wealth variations which include the exemption of single family residences and/or the exclusion of personal income. Taxpayer equity could be met more effectively if exemptions were allowed for homeowners net wealth for a certain amount, i.e., $50,000. Tax data are not currently available on net wealth and single family residence correlations, but exemptions could be considered desirable on the assumption

## TABLE 3

## VARIATIONS OF TOTAL AND NET WORTH ESTIMATED ASSUMING A 20% LIABILITY*

| WEALTH VARIATIONS | TOTAL WEALTH (BILLIONS) | NET WORTH WITH 20% LIABILITY |
|---|---|---|
| Total Wealth | $219.8 | $175.9 |
| Wealth Excluding Single Family Residences | $190.3 | $152.3 |
| Wealth Excluding Personal and Corporate Income | $172.5 | $138.0 |
| Wealth Excluding Personal and Corporate Income and Single Family Residences | $143.0 | $114.4 |

*Amounts rounded upward to the next million.

that poor and middle class homes (Table 3) are less valuable than the homes of the more wealthy. Meeting the financial obligation of a wealth tax could be more difficult for those possessing little wealth other than their homes.

Table 3 shows the effect of excluding income, single family residences, and assumes a 20 percent liability figure. The wealth tax would still amount to $114.4 billion in wealth or generate, at a one percent tax rate, $1.144 billion in revenue. The about that would be raised would be above the amount of tax dollars generated by a personal income tax in Florida as calculated by Due (1976) or Quindry (1976).

The implementation of a wealth tax would require the readjustment of Florida's present tax system. The taxes contributing to the state's General Revenue Fund and local real property taxes would have to be altered in a tax system that would prohibit double taxation. The General Revenue Fund would have to relinquish its tax source which actually includes tax wealth categories such as the intangible tax, the corporate income tax, and the estate tax. The lost revenues could be regained, with added revenue, if the wealth tax were to be funneled through the General Revenue Fund.

Table 4 details the effect of a wealth tax if it contributes to the General Revenue Fund. The intangibles tax raised $72,476,986 in 1974-75. A substitution of

# TABLE 4

## AMOUNT AVAILABLE TO THE GENERAL REVENUE FUND IN 1974-75 WITH THE INCLUSION OF A ONE PERCENT WEALTH TAX AND THE DELETION OF ESTATE, AND INTANGIBLES TAXES*

| REVENUE FUNDS | AMOUNTS |
|---|---|
| Total General Revenue Fund | $2.209 Billion |
| Minus: Intangibles Tax | 28.4 Million |
| Estate Tax | 34.3 Million |
| | 2.146 Billion |
| Plus: Wealth Tax at 1% Excluding Personal and Corporate Income and Single Family Residences | 1.144 Billion |
| (1) New General Revenue Fund | 3.290 Billion |
| Plus: Wealth Tax at 1% Excluding Personal and Corporate Income | 1.380 Billion |
| (2) New General Revenue Fund | 3.526 Billion |

*Amounts rounded upward to next million

only the annual tax amount of $53,491,539 would have been required however since the one time mortgage recordation assessment need not be included in the estimation of the wealth of Florida. The General Revenue Fund would initially loose $28,429,796 while the Revenue Sharing Trust Fund for Counties would loose $25,061,743 (Senate Ways and Means Committee, 1976, p. 45). The Class C non-recurring tax of $18,985,447 could be totally designated to the Revenue Sharing Trust Fund for Counties to help cover its loss. The new General Revenue Fund created in Table 4 could, also, contribute a designated amount of revenue back to the counties. The estate tax of $34,294,004 would also be deleted from the 1974-75 General Revenue collections of $2,209,093,867 (Lewis, 1975, p. 8).

The majority of local property valuations would be consolidated by the wealth tax and collected at the state level if the proceeds of the wealth tax were to be contributed to the General Revenue Fund. The 1974 real property tax roll available for school taxation amounted to $81,274,735,915. Property taxes contributed $582,385,178 of the total local kindergarten through grade 12 contribution to education of $752,329,887 (Commissioner of Education, 1976, pp. 10-11). The wealth tax, with all exclusions recorded in Table 3, could have raised 1.144 billion dollars for education and the state, through the General Revenue Fund, a great deal more than the $583,385,178 raised by 1974-75 property taxes. Additional revenue, $1.380 billion, could have been raised with the inclusion of single family residential valuations.

Expenditures for K-12 in 1974-75 were $1,885,981,568. Education received 54.4 percent of the General Revenue Fund to meet this need in 1974-75. Table 5 reveals the revenues that could have been generated from the new General Revenue Funds (1) and (2), shown in Table 4. The revenue generated without the inclusion of single family residences falls 96 million dollars short of funds needed to meet the educational expenditures of $1.886 billion. A property tax levy of approximately 1.18 mills on property valuations would be necessary to meet the needed revenue. An alternative method of meeting the deficit would be to raise the percent allocation for education from the General Revenue Fund. In either case the shift to a wealth tax would have increased tax equity by diminishing local property taxes. The inclusion of single family residence values would have raised an excess amount for the General Revenue Fund. Tax equity would be greater with single family residences excluded but some equity could have been attained by providing the $32 million excess as a rebate to less wealthy homeowners. The rebate could be provided for homeowners who fall within a determined income category that would be expected to have trouble meeting existing property taxes.

A one percent wealth tax through the General Revenue Fund would not, however, raise Florida's educational effort

### TABLE 5

### EXPENDITURE FOR K-12 SCHOOLS IN 1974-75 AND GENERATED REVENUE FROM NEW GENERAL REVENUE FUNDS TO REDUCE OR REPLACE EIGHT MILL LOCAL PROPERTY TAX*

| | AMOUNTS |
|---|---|
| Total Current Expenditures for K-12 Schools from all funds in 1974-75 | $1.886 Billion |
| (1) 54.4 Percent of State General Revenue Fund with a 1 Percent Wealth Tax Excluding Personal and Corporate Income and Single Family Residences | 1.790 Billion |
| Deficit | 96 Million |
| (2) 54.4 Percent of State General Revenue Fund with a 1 Percent Wealth Tax Excluding Personal and Corporate Income | 1.918 Billion |
| Additional Funds | 32 Million |

*Amounts rounded upward to next million

up to the national average. Calculations done in different studies (National Education Association, 1975a; Sparkman, 1975) reviewed in Chapter 2 that Florida would have had to raise between $200 million and $400 million dollars to achieve the average national educational tax effort in 1974-75. If it is assumed that the state wishes to raise an additional $300 million for education and substitute the local ad valorem tax with a one percent wealth tax, then an alternative to funneling the wealth tax through the General Revenue Fund must be used.

A feasible alternative would be to earmark all funds raised by the wealth tax for education. This could be done by legislative act, which would negate any local discretion. The wealth tax could be levied and collected at the local level. The General Revenue Rund could release overlapping intangibles, and estate taxes for inclusion in the wealth tax. This would mean more efficient collection of those taxes at the local level. The transfer of the taxes would take approximately $62.7 million from the General Revenue Fund. The General Revenue Fund, in turn, could make up for this loss by reducing its contribution to the K-12 school program by a similar amount. Table 6 shows the revenues that would have to be obtained by the wealth tax and alternative ways to acquire them.

The wealth tax could easily meet the requirements to finance education at an adequate level under this alternative. Objections to the limitation of educational funds

## TABLE 6

## 1974-75 REVENUE NEEDED TO REPLACE GENERAL REVENUE FUNDS, PROPERTY TAX FUNDS, AND ADD $300 MILLION FOR PUBLIC SCHOOL EXPENDITURES COMPARED TO REVENUES GENERATED BY A 1% WEALTH TAX

| REVENUE NEEDED | AMOUNT | EXCESS |
|---|---|---|
| Revenue deleted from the General Revenue Fund | $62.7 Million | |
| Substitute actual funds raised by the 1974-75 Property Tax | 582.0 Million | |
| Additional funds needed to meet the average national education expenditure level | 300.0 Million | |
| Total funds needed | 944.7 Million | |
| REVENUE GENERATED | | |
| 1% wealth revenues with 20% liability excluding personal and corporate income minus single family residences | 1.144 Billion | $199.3 Million |
| 1% wealth revenues with 20% liability excluding personal and corporate income plus single family residences | 1.380 Billion | 435.3 Million |

to a specific tax source which would prove inadequate in the future due to shifts in economic indices would not be accurate in this case. The wealth tax would be responsive to a growing tax base. The tax source, it could be argued, would be no less arbitrary or limiting than the present legislative allocation methods. In essence this alternative would substitute the wealth tax for the present inequitable property taxation method and sustain a more adequate support for education.

# CHAPTER IV

## FISCAL CAPACITY OF SCHOOL DISTRICTS AS MEASURED BY WEALTH COMPONENTS AND PROPERTY

The fiscal capacity of school districts differ when measured by wealth components as opposed to taxable property valuations. It may be argued that the assessment of a county's total wealth is the best method of obtaining a true picture of fiscal capacity, since it accounts for most financial components. Appendicies E and F show the comparisons of each county's percentage of the state wealth totals by categories, respectively, with and without personal income but including taxed corporate income. Table 7 summarizes the fiscal capacity comparisons and the variation as a percentage of wealth for large and small school districts in comparison to the fiscal capacities based on school districts' actual nonexempt property values. Appendix G contains all school district nonexempt property values, percentages of the total school districts' assessments, and rankings in the state.

Wealth figures in Table 7 showed that, whether compared to the nonexempt property percentages used in the study or the percentages of actual nonexempt property values, Brevard, Broward, Dade, and Orange school districts showed overstated fiscal capacities when property measures were used. Duval and Hillsborough school districts had understated

## TABLE 7

### VARIATIONS OF FISCAL CAPACITY AMONG SCHOOL DISTRICTS AS A PERCENTAGE OF TOTAL STATE WEALTH BASED ON PROPERTY VALUATIONS (AS BASED ON ACTUAL SCHOOL ASSESSMENTS AND WEALTH TAX STUDY ASSESSMENTS) AND TOTAL WEALTH*

| SCHOOL DISTRICTS | PERCENT OF ACTUAL STATE SCHOOL ASSESSED NON-EXEMPT PROPERTY | PERCENT OF STUDY ASSESSED NON-EXEMPT PROPERTY | PERCENT OF STATE TOTAL WEALTH PLUS INCOME | PERCENT OF STATE WEALTH W/O INCOME |
|---|---|---|---|---|
| Large | | | | |
| Brevard | 2.367 | 2.396 | 1.948 | 1.806 |
| Broward | 13.384 | 13.097 | 11.290 | 11.115 |
| Dade | 20.256 | 21.244 | 19.734 | 19.602 |
| Duval | 4.782 | 4.620 | 6.631 | 6.583 |
| Hillsborough | 4.236 | 4.851 | 5.749 | 5.575 |
| Orange | 5.654 | 5.122 | 4.347 | 4.109 |
| Small | | | | |
| Dixie | .049 | .049 | .044 | .044 |
| Gilchrist | .059 | .053 | .040 | .040 |
| Glades | .123 | .100 | .075 | .082 |
| Lafayette | .041 | .039 | .028 | .028 |
| Liberty | .032 | .026 | .025 | .024 |
| Union | .028 | .023 | .031 | .026 |
| Others | | | | |
| Collier | 1.942 | 1.681 | 1.236 | 1.328 |
| Gadsden | .176 | .141 | .223 | .181 |
| Martin | 1.146 | 1.225 | .801 | .868 |

Source of actual percent of state school assessed non-exempt property: Profiles of Florida School Districts. Tallahassee, Fla.: Department of Education, 1976(b), p. 175.

*Wealth percentages with income include both personal and corporate income. Wealth percentages without income exclude only personal income.

fiscal capacities when property measure is compared to the fiscal capacity created by the wealth tax base. Five of the six selected small school districts had overstated fiscal capacities as measured by property valuations. Union school district showed a lower relative fiscal capacity when the percentage of property assessment is compared to the percent of the state total wealth plus income. Gadsden school district had an understated fiscal capacity when compared to the wealth measure of fiscal capacity.

The misstatement of a school district's fiscal capacity can make large differences in dollar amounts. The wealth tax estimates of a school district's nonexempt property values were, generally, very similar to the school district's actual assessment when viewed as percentages of the state's total nonexempt property value. Additionally derived revenues based on the school district's nonexempt property values, as a percentage of the state total, would create an unjustified extra burden on many counties if compared to the school districts revenue responsibility, as calculated by the wealth tax percentage. An example of extra burden can be found if the state desired to raise an additional $300 million, in 1974-75, in an attempt to meet the national average for financing schools. If each school district was compelled to raise its portion of the $300 million based on its percentage of total state taxable property value, then the Broward school district would have to raise $40,152,000. Broward's contribution, if based on its percentage of total state wealth, would have amounted to only $33,345,000. Sixty-two of the state's school districts would have had smaller contributions based on percentages of total state wealth than contributios based on school district percentage of total state taxable property. On the other hand, Duval would have had to raise $19,749,000 under the wealth percentage versus $14,346,000 under the property percentage.

Fiscal capacity as revenue per ADM and per capita and as a percentage of state totals per ADM and per capita change the school districts' revenue picture substantially. Table 8 gives estimates of average revenue raised on the school districts' taxable property values, in per ADM and per capita units, along with the respective percentages of the average state amount. Appendix H contains property/ADM and per capita values for all school districts along with percentages of the state averages and rankings within the state. Table 8 also shows per ADM and per capita revenue that could have been raised by a wealth tax, by category without personal income, but including taxed corporate income, along with total wealth percentages of the state average. Appendix I contains wealth/ADM and per capita values for each school district without personal income but includes taxed corporate income.

## TABLE 8

### REVENUE BY SCHOOL DISTRICT 1974-75 PROPERTY VALUES AND WEALTH ESTIMATES* PER ADM AND PER CAPITA, INCLUDING PERCENTAGES OF AVERAGE STATE PROPERTY AND WEALTH AMOUNTS PER ADM AND PER CAPITA

| SCHOOL DISTRICTS | PROPERTY AVERAGE PER ADM | PERCENT STATE AVERAGE | WEALTH AVERAGE PER ADM | PERCENT STATE AVERAGE | STATE PROPERTY AVG. PER CAPITA | PERCENT STATE AVERAGE | WEALTH AVG. PER CAPITA | PERCENT STATE AVERAGE |
|---|---|---|---|---|---|---|---|---|
| Large | | | | | | | | |
| Brevard | 33,904 | 60.4 | 56,052 | 48.8 | 7,635 | 79.7 | 12,623 | 60.8 |
| Broward | 79,855 | 150.8 | 143,693 | 125.2 | 12,414 | 129.6 | 22,338 | 107.6 |
| Dade | 67,379 | 127.2 | 141,291 | 123.0 | 11,448 | 119.5 | 24,007 | 115.7 |
| Duval | 35,267 | 66.6 | 105,197 | 91.7 | 6,721 | 70.2 | 20,049 | 96.6 |
| Hillsborough | 30,323 | 57.2 | 86,486 | 75.4 | 5,684 | 59.3 | 16,213 | 78.1 |
| Orange | 54,462 | 102.8 | 85,670 | 74.7 | 10,823 | 113.0 | 17,042 | 82.1 |
| Small | | | | | | | | |
| Dixie | 24,220 | 45.7 | 47,405 | 41.3 | 6,033 | 63.0 | 11,808 | 56.9 |
| Gilchrist | 34,057 | 64.3 | 49,855 | 43.4 | 9,335 | 97.8 | 13,666 | 65.8 |
| Glades | 83,114 | 156.9 | 120,427 | 104.9 | 19,573 | 204.3 | 28,359 | 136.6 |
| Lafayette | 40,772 | 77.0 | 60,169 | 52.4 | 10,785 | 112.6 | 15,916 | 76.7 |
| Union | 15,555 | 29.4 | 31,091 | 27.1 | 2,233 | 23.2 | 4,442 | 21.4 |
| Others | | | | | | | | |
| Collier | 127,475 | 240.7 | 188,833 | 164.5 | 25,175 | 262.9 | 37,294 | 179.7 |
| Escambia | 31,722 | 59.9 | 48,289 | 42.1 | 6,724 | 70.2 | 10,232 | 49.3 |
| Flagler | 86,772 | 163.8 | 179,457 | 156.3 | 19,090 | 199.3 | 38,471 | 190.2 |
| Franklin | 42,340 | 79.9 | 55,612 | 48.5 | 9,840 | 120.7 | 12,924 | 62.3 |
| Gadsden | 14,694 | 27.7 | 32,883 | 28.6 | 3,648 | 38.1 | 8,165 | 39.3 |
| Jackson | 17,456 | 33.0 | 42,350 | 36.9 | 3,411 | 35.6 | 8,276 | 39.9 |
| Martin | 128,051 | 241.7 | 210,032 | 183.0 | 19,530 | 203.9 | 32,042 | 154.3 |
| State | 52,970 | | 114,780 | | 9,578 | | 20,755 | |

Source for per ADM and per capita property calculations: Profiles of Florida School Districts. Tallahassee, Fla.: Department of Education, 1976(b), p. 175.

*All wealth estimates total, ADM, and per capita exclude personal income but include taxed corporate income.

The percentages of both wealth and taxable property differ noticeably from the school district's total property values and total wealth percentages derived in Table 7. The percentages still show greater average state percentages from taxable property values for school districts with overstated fiscal capacity when compared to average state percentages obtained from per ADM and per capita wealth measures. The large school districts of Brevard, Broward, Dade, and Orange had greater state average percentages per ADM and per capita from property than would have been found with wealth. Duval and Hillsborough, both of which had understated fiscal capacities, showed lower state average percentages per capita and per ADM, through taxable property values, than they had by wealth assessment. The small school districts,with the exception of Gadsden, generally showed greater relative fiscal capacity if property assessments were used as the capacity base.

The variation between school districts' total wealth percentages and wealth percentages per ADM and per capita are less, overall, than the difference between school districts' total property percentages and property percentages per ADM and per capita. The large county school districts, shown in Table 8, possessed more congruent wealth percentages per ADM and per capita than did the property percentages per ADM and per capita.

Large county wealth percentages per ADM are more closely related than property ADM percentages. Orange

County school district has a lower wealth percentage per ADM when compared to property percentages per ADM, but the wealth percentages per ADM fall more closely to the wealth measure per ADM of Hillsborough and Duval. A similar situation is found among the smaller counties. Glade's percentage per ADM tends to regress toward the percentages of the other school districts. The taxable property percentages of the state average showed that the richest school district, Martin, possessed 8.726 times the fiscal capacity of the poorest school district, Gadsden. The per ADM wealth measure reduced the fiscal capacity variation between the two school districts to 6.399. The wealth ADM percentages of the state average shows the wealthiest school district, Martin, had a fiscal capacity only 7.290 times greater than the poorest school district, Baker.

Using taxable property per capita, the richest school district, Collier had 11.332 times the fiscal capacity of the poorest school district, Union. The fiscal capacity per capita variation dropped when the wealth measurement was used. Wealth percentages of the state average showed the wealthiest school district, this time Flagler, had only 8.888 times the fiscal capacity of the poorest school district, again Union. The disparity in fiscal capacity between Union and Collier lowered to 8.397.

An analysis of percentages can be somewhat misleading in terms of revenue. Fiscal capacity as a percentage of state wealth per ADM and per capita was lower among school districts than were fiscal capacity percentages of school districts as measured by property per ADM and per capita. The wealth measures per ADM and per capita would have raised more revenue, however, than the property measures per ADM and per capita. Table 8 shows the Martin school district as having the greatest fiscal capacity by both measures, property and wealth. Martin's average of property per ADM is 241.7 percent of the state average while its wealth per ADM is 183.0 percent of the state average. In actual dollar amounts however, Martin had the capacity to raise $210,032 under wealth per ADM and $128,051 under property per ADM. Martin, therefore, under the wealth measure of fiscal capacity per ADM, has 1.640 times the fiscal capacity generated by property per ADM. If similar comparisons are made from Table 8, the poorest school district, as measured by wealth per ADM, Baker, has 1.964 times the fiscal capacity as the poorest school district measured by property per ADM, Gadsden. Union would have had a fiscal capacity 1.999 times greater under the wealth measure per ADM than it actually had under its property valuations per ADM. A large school district, such as Hillsborough, would have had as much as 2.852 times the fiscal capacity under wealth as under property per ADM. All school districts showed similar trends.

Per capita figures show that more revenue could have, again, been obtained through a wealth tax. Wealth per capita measures of fiscal capacity have a similar relative impact to that of wealth per ADM measures of school district fiscal capacity. The school district with the greatest per capita wealth measured fiscal capacity, Flagler, had 1.568 times the fiscal capacity of the wealthiest per capita property measured fiscal capacity, the Collier school district. The Union school district had the least fiscal capacity under both property and wealth measures. It had, however, a fiscal capacity 1.998 times greater under the per capita wealth measure than under the per capita property measure.

## Rankings of the School Districts and Wealth Base Correlations

The school districts showed variations in rank among the 67 Florida school districts among different measures of fiscal capacity. Appendix H contains school district non-exempt property in per capita and per ADM rankings. Appendicies J and K show the rankings of the school districts by total wealth value, and by wealth per ADM and per capita, with and without personal income, respectively. Table 9 shows examples of the various rankings. A wide variation exists between the rankings by measures of total non-exempt property and wealth and measures of non-exempt property per ADM and per capita and wealth per ADM and per capita, with and without personal income.

## TABLE 9

### RANKINGS BY SCHOOL DISTRICT BY ACTUAL 1974-75 PROPERTY VALUES AND TOTAL WEALTH INCLUDING RESPECTIVE PER CAPITA AND PER ADM RANKINGS

| SCHOOL DISTRICT | ACTUAL NON-EXEMPT SCHOOL PROPERTY RANK | TOTAL STATE WEALTH RANK | | PER ADM ACTUAL PROPERTY RANK | PER ADM WEALTH RANK | | PER CAPITA ACTUAL NON-EXEMPT PROPERTY RANK | PER CAPITA WEALTH RANK | |
|---|---|---|---|---|---|---|---|---|---|
| | | W* | W/O** | | W | W/O | | W | W/O |
| Large | | | | | | | | | |
| Brevard | 11 | 11 | 11 | 40 | 42 | 43 | 42 | 45 | 49 |
| Broward | 2 | 2 | 2 | 7 | 7 | 7 | 11 | 10 | 10 |
| Dade | 1 | 1 | 1 | 12 | 8 | 8 | 13 | 8 | 8 |
| Duval | 6 | 4 | 4 | 37 | 18 | 18 | 48 | 13 | 13 |
| Hillsborough | 7 | 6 | 6 | 49 | 26 | 25 | 24 | 26 | 29 |
| Orange | 5 | 7 | 7 | 22 | 23 | 26 | 18 | 22 | 23 |
| Small | | | | | | | | | |
| Dixie | 64 | 63 | 63 | 58 | 58 | 57 | 55 | 57 | 53 |
| Gilchrist | 62 | 64 | 64 | 39 | 56 | 50 | 28 | 44 | 40 |
| Glades | 52 | 54 | 53 | 6 | 13 | 10 | 2 | 5 | 4 |
| Lafayette | 65 | 66 | 65 | 29 | 39 | 40 | 19 | 28 | 31 |
| Liberty | 66 | 67 | 67 | 53 | 59 | 59 | 48 | 59 | 58 |
| Union | 67 | 65 | 66 | 65 | 65 | 65 | 67 | 67 | 67 |
| Others | | | | | | | | | |
| Collier | 13 | 14 | 13 | 2 | 3 | 2 | 1 | 2 | 1 |
| Escambia | 14 | 13 | 14 | 45 | 45 | 54 | 47 | 55 | 59 |
| Flagler | 47 | 37 | 45 | 5 | 6 | 4 | 4 | 1 | 1 |
| Franklin | 54 | 62 | 59 | 28 | 50 | 45 | 23 | 53 | 47 |
| Gadsden | 44 | 38 | 41 | 67 | 63 | 64 | 65 | 61 | 64 |
| Jackson | 45 | 39 | 40 | 63 | 57 | 60 | 66 | 63 | 63 |
| Martin | 18 | 22 | 21 | 1 | 1 | 1 | 3 | 3 | 3 |

Source for non-exempt school property: Profiles of Florida State Districts. Tallahassee, Fla.: Department of Education, 1976(b), p. 175.

*W = rank total wealth with personal and corporate income included.

**W/O = rank total wealth without personal income but with corporate income included.

Brevard ranked 11th among the sixty-seven school districts in total property valuation and total amount of wealth. A wide variation was found, however, when property rank per capita and per ADM was compared to total property value rank. Brevard moved from 11th total property rank to 40 in property rank per ADM and 42 in property rank per capita. Similar results were found when total wealth rank, 11, was compared to wealth rank per ADM, 43, and wealth rank per capita, 49. All of the larger school districts ranked lower when property and wealth per ADM and per capita state rankings were compared to total property and wealth state rankings. The selected small school districts showed greater fiscal capacity and state ranking when property and wealth ADM and per capita measures were used compared to total property and wealth. Flagler's total nonexempt property rank, 47, and total wealth rank without income, 45, changed from relatively low positions in the state to high positions in the state according to rankings attained by property per ADM, 5, and per capita, 4, and wealth per ADM, 4, and per capita, 1. Martin and Collier school districts were ranked among the middle school districts by total property and wealth measures; however, they turned out to be two of the richest school districts by per ADM and per capita measures. Escambia appeared to be well off by total property and wealth measures; however, it ranked very low among Florida's 67 school districts when measured in terms of property and wealth, per capita and per ADM. Among the smaller school districts only the Glades School District rose from low total property and wealth rank position to high property and wealth rank per ADM and per capita positions. All of the smaller school districts, except Union, rose in fiscal capacity when measured by per ADM and per capita units. Union remained uniformly poor using all measures of fiscal capacity.

Wealth measures among large and small school districts across categories tended to be more uniform than fiscal categories measured in terms of property. The Duval School District fluctuated from the sixth richest district, in terms of total taxable property, to 37th by property values per ADM and 48th in property values per capita. The wealth measures placed Duval in the position of the 4th wealthiest school district. The wealth ADM and per capita measures showed Duval to still maintain wealthy rankings of 18th per ADM and 13th for wealth per capita. The Dade County School District fluctuated from 1 to 13 by the property measures of fiscal capacity; however the wealth measured found Dade to be no lower than the 8th wealthiest school district. In most instances the wealth measures of the large school districts were more uniform than the property measures. A similar situation was found to exist among the smaller school districts. The property ranking variations were not as disparate, however, among the smaller school districts. Gilchrist was ranked by all property measures from 62nd to

28th while the wealth measures showed Gilchrist to be no wealthier than 44th. Lafayette was shown to be 19th among all school districts in per capita property, while the per capita wealth measure placed it no higher than 28th. Among the list of other school districts the uniformity of measures was not found, except in Franklin, since the other school districts were specifically listed to show the few wide variations that did occur. In the school districts, under the other category, the wealth measures reinforced, in almost every case, the fiscal capacity found by property valuations. It would be reasonable to assume from the data on most of the school districts, both large and small, that the wealth measures of fiscal capacity are more uniform and are a more accurate assessment of the school districts' true fiscal capacity.

The components used to estimate the fiscal capacities of the school districts and the wealth of the state were correlated individually and in various combinations. Spearman Correlation Coefficients were calculated for each component and combination. Appendix L contains all correlations obtained with personal and corporate income. Appendix M contains all correlations without personal income but including taxed corporate income. The total wealth of the state was found to correlate significantly with all components and combinations of components at the .0001 level. Total wealth plus personal income was found to have the highest correlation with private total wealth at .99585.

Total wealth without personal income correlated highest with corporate and private wealth totals minus single family residences at .99876.

Total wealth had the lowest correlation with agricultural property (.49788), non-agricultural property (.54952), and vacant commercial and industrial property (.67883). The lowest correlations were still significant, however, at the .0001 level. Correlations lowered slightly among some categories but a very similar situation was recorded when total wealth was correlated with each wealth component and combinations excluding personal income.

Non-agricultural property, agricultural property, and vacant commercial and industrial property were the wealth components with the lowest, but still significant, correlations with all other wealth components. The lowest correlation among all wealth components was found to be between agricultural property and the assessed amount for private co-operatives and condominiums. These two sources of taxable wealth correlated at .31782, significant at the .0088 level. Among the three low correlation categories, the highest correlation was between taxable amounts for all corporate property and vacant commercial and industrial property at .75970 significance at the .0001 level. Agricultural property correlated no higher than .64937 with taxable amount of private real property excluding single family residences. Non-agricultural property correlated no higher than .58991 with corporate tangible property which encompasses business equipment and inventory.

Most other correlations between the categories of wealth were quite high as shown in Appendix G. The lower correlations among most categories with agricultural and non-agricultural property tends to reinforce the findings of A. Alexander (1976) on negative correlations between agricultural and residential property. These low or negative correlations between privately owned residential property and industrial property and agricultural and non-industrial property points to disparate measures of fiscal capacity. It does not seem to be sound tax policy to base a major method of educational finance on one non-uniform method of fiscal assessment.

# CHAPTER V

# LEGAL ASPECTS OF A WEALTH TAX

The state of Florida holds certain types of taxation illegal under its state Constitution and statutes. A major prohibition within the state is on an income tax. The Constitution of the state of Florida, Article 7, Section 5(a)(1968) states "no tax. . .upon the income of natural persons who are residents or citizens of the state shall be levied by the state or under its authority (p. 16-c)." This consitutional prohibition would negate the implementation of a wealth tax within the state of Florida if wealth was to be solely identified as income. It is necessary, therefore, to legally interpret wealth to be outside the personal income tax prohibition.

## Florida's Constitution and Statutes

The state has been given a wide, flexible range of tax as long as the classified areas of taxation are not unreasonable, arbitrary, unrelated to the involved legislation, or discriminatory among people of similar circumstances. (Gray v. Central Florida Lumber Company, 1932; State v. Miami Beach, 1970). The state legislature has the sole power of taxation as held in Stewart v. Daytona and New Smyrna Inlet District (1927).

Pullman Company v. Knott (1915) found that the nature and extent of the tax could be determined by the legislature as long as the state constitution was not violated. The power to levy a tax, however, must be by legislation which in turn designates the obligation to pay (Stewart v. Daytona and New Smyrna Inlet District, 1927; State ex. rel. Seaboard A. R. Co. v. Gay, 1948). The Constitution of the state of Florida, Article 7, Section 1(a)(1969) provides that "no tax shall be levied except in pursuance of law (p. 16-c). Amos v. Mathews (1930) stated that the legislature could legally enact any tax that did not violate state or federal Constitutions.

When it comes to interpreting tax statutes the courts are required to look for a reason to uphold the tax, as in Tyson v. Lanier (1963), rather than to try and defeat the tax statute. The courts are to pass on tax statutes that have only fair and equitable tax burdens to those it affects as found in Owen v. Eheney (1970). The basic purpose, as stated in Korash v. Mills (1972), is taxation should cause proportional taxpayer sharing of government expenses without unfair burden caused by the avoidance of payment by others.

Taxes may be classified into different categories which generally related to property, people, or privileges (Am. Jur. 2d State and Local Taxation, 71, Section 19). The Federal and State Constitutions and state statutes provide for the control of most forms of taxation. The state can authorize tax regulations and exemptions. Lummus v. Florida - Adirondack School, Inc. (1934) found that, generally, all forms of privately owned property were available for taxation to support and maintain the government which lends said property protection.

## Constitutional and Statutory Implications of a Wealth Tax

A major method of taxation which the state cannot enact or control is a tax on income. The Constitution of the state of Florida, Article 7 (1885) expressly prohibits the taxation of any resident's income.

Income is divided in United States Code (1964) into gross income, adjusted gross income, and taxable income. Gross income included all income from, but is not restricted to, service compensation, gross business income, all profits from property, interest, rents, royalties, dividends, alimony and separation payments, annuities, life insurance income, pensions, income from indebtedness discharge, partnership gross income, and income for estate interest or trust. Adjusted gross income included individual gross income minus business deductions for business expenses, employees business expenses, losses from property or long term capital gains. Taxable income is further defined as adjusted gross income excluding standard deductions and personal exemptions (pp. 4988-4989).

If wealth is considered income then it could not be taxed in Florida. Income, however, is not considered wealth by definitions proposed by experts and the courts. One authority defined income as:

> a gain or recurrent benefit usually measured in money that derives from capital or labor; also: the amount of such gain received in a period of time. (Merriam Company, 1976, p. 581.)

In Keasbey and Mattison Co. v. Rothesies (1943) it was found that "income has been uniformly restricted to a gain or a profit derived from capital, labor, or both" (p. 894). The United States Supreme Court concurred in this definition in Commission of Internal Revenue v. Culbertson (1949).

The Florida Supreme Court has helped define income in several cases. In State ex. rel. McKay v. Keller (1939) where the City of Tampa tried to levy a license on professional persons based on their profits, the court held that such a tax would be an income tax because it related to the product or income from property or business sources. These were not the only sources from which a taxable income could be derived, but the court excluded those sources which did not contain income taxation characteristics with "implicit assumptions of its use in common speech, the assumptions being determined by intent, subject matter, and the character of those involved" (p. 542). Fire District No. 1 of Polk County v. Jenkins (1969) upheld the right of the state to impose taxes, other than those prohibited by legislative enactment. Taxes, therefore, which do not possess the characteristics of an income tax can be implemented.

Other state law cases have placed income taxation in even more definitive limits. Some states do not impose an income tax on wealth made up of property or monetary investments (Duluth-Superior Dredging Co. v. Commissioner of Taxation, 1944; Department of Treasury of Indiana v. Crowder, 1938; Gallagher v. Butler, 1964). In Angell v. City of Toledo (1959), the court, in quoting from Cooley on Taxation, 4th Edition, Section 49, when differentiating between income and wealth income, stated:

> In its ordinary and popular meaning income is the amount of actual wealth which comes to a person during a given period of time. An income tax is one levied on the income from property or an occupation. It is a direct tax on the thing called income. It is a special rather than a general tax (p. 138).

The court, in Humble Oil and Refining Co. v. Calvert (1972), found no single authority completely definitive on what constitutes income. The court, on limiting the definition of income, stated:

> Income is variously described as the flow of goods, services, property or other wealth during a definite period of time. It may be considered as the money or money's worth which comes during a definite time. It is to be distinguished from capital which is a fund of wealth at a particular time. Citing Seligman, Income tax, Encyclopedia on the Social Sciences, 628-631 (1932). The essence of income is an inflow constituting an accretion to wealth, identifiable and measurable in money or money's worth though not necessarily in cash (p. 929).

It is implicit in these rulings that income and wealth differ because of the involvement of time. Traditionally, income has been determined and taxed in a certain period of time where wealth has been an aggregation of property and capital beyond the time limit set on income.

The Consittution of the state of Florida, Article 7, Section 5(b)(1968) was altered so the income of corporations could be taxed. No change to tax personal income can be expected without major legislative conflict. Wealth, however, can be taxed based on legal definitions without conflicting with the Florida constitutional prohibition on income.

All property held by residents of the state of Florida, except those properties legislated exempt, is subject to taxation. This was held to be the case in Bush v. State (1939) for property used in interstate or foreign transactions. Personal property has been divided by Florida Statutes Section 192.00(1) into household goods, intangible personal property, inventory, and tangible personal property.

The wealth tax includes all four classifications of personal property. The wealth tax would include full value assessment of inventory as defined by Florida Statutes Section 192.001(11)(c). The statute states that inventory included goods, wares, and merchandise of a business for sale or lease. This tax is authorized on businesses in addition to corporate income and stock certificate taxes. The wealth tax also included intangible personal property as defined in Florida Statute Section 192.001(11)(6), which encompasses the values of stocks and bonds, and tangible personal property as defined in Florida Statute Section 192.001(11)(d). Tangible personal property included all good, chattels and articles which can be manually possessed and which carry their own value. Tangible personal property does not include, however, household items or transportation vehicles.

Household items cannot be currently taxed under Florida Statute Section 192.001(11)(a) which defines household goods as any furniture, appliances, wearing apparel, and ordinary household items used for owner and family comfort but excluding any household items used for resale or commercial purpose. The proponents of a wealth tax may find it more beneficial to leave this prohibition in force since the items excluded would be of relatively minor financial benefit and difficult to assess except by individual self assessment.

A more serious financial implication is encountered by the prohibition of ad valorem taxation on motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile homes by the Constitution of the state of Florida, Article 7, Section 1(b)(1968). The vehicles are subject to license taxation based on size, power, or other methods of classification but not on the basis of their current full value. Under the current tax license process it would be possible to obtain partial revenue but not as much as would be obtained under tax assessment on full valuation.

A wealth tax has been shown to involve articles of worth but not income. It is, therefore, not prohibited by the current Florida Constitution. The wealth tax includes all classifications of property except for ordinary household items and ad valorem taxation on vehicles. These specific exclusions do not prohibit a wealth tax from being implemented. They do affect the revenue potential of a wealth tax but they can be legislated to minimize any negative effect. A wealth tax is, therefore, legal in the state of Florida.

# CHAPTER VI

# CONCLUSIONS AND RECOMMENDATIONS

The purpose of this study was to analyze an alternative tax source which would serve in lieu of an income tax, provide property tax relief, and at the same time provide increased and adequate funding for elementary and secondary education in the state of Florida. The tax source under examination was the wealth or net worth tax. A personal income tax is a major source of revenue in other states but is constitutionally prohibited in Florida. Further financing restriction is placed on education by taxpayer resistance to the property tax. The wealth tax, as an alternative tax revenue source, has never been used in the United States but has been widely used by various European countries as a major source of taxation. To properly analyze a wealth tax five tasks were required. The first was to present its theoretical advantages and disadvantages as determined by international authorities.

The second task of this study was to review Florida's current tax system and the revenues provided by its component tax bases. Florida's current tax bases provided an assessment of Florida's revenue capability and the fiscal capacity of each of its sixty-seven school districts under the property tax. The fiscal capacities of the school districts under the property tax were compared to similar data under the wealth tax.

Since the wealth tax is unique and not used in the United States common tax data were not available. Therefore, the third task was to identify the categories or tax bases which would compose a wealth tax and quantify them through the data provided by state and other agencies. Once the wealth categories were quantified, the theoretical wealth of the state and each of its sixty-seven school districts was calculated.

The available wealth to the state of Florida and the sixty-seven school districts provided the basis for obtaining their fiscal capacities which became the fourth task of comparing state and school district theoretical wealth fiscal capacities to actual fiscal capacities under the property tax in order to finance education. The fiscal capacities of the wealth tax were determined in two ways. One way was to calculate the wealth of each school district and the state with personal and corporate income included. The second way was to determine the school district wealth excluding personal income. The state and school district fiscal capacities under the wealth and property measures were compared in terms of total wealth and property available and in terms of wealth per ADM and per capita to property per ADM and per capita.

Demonstrating the legality of a wealth tax for possible use in the state of Florida was the fifth task. A review of the state constitutional prohibition in Florida on personal income was noted and implications of the income tax prohibition as it affects the implementation of a wealth tax were determined.

## Conclusions

A wealth tax has advantages which include equity, wealth redistribution, and efficiency. A wealth tax assesses forms of wealth which, under the current Florida tax structure, avoid taxation. It also impacts on those most able to pay and does not place a tax burden on those least able to pay. It is a proportional tax which increases according to the amount of wealth possessed and therefore redistributes stored wealth, a phenomenon which could stimulate Florida's economy. This tax also assesses the major categories or areas of wealth rather than relying solely on one specific area such as the property tax.

Opponents of a wealth tax argue that the categories of a wealth tax are too many and too difficult to assess. It was found, however, that the structural components of a wealth tax are already present in Florida. The quantification of the components may be accomplished as in this study. Many European countries have adapted a wealth tax without undue difficulty.

Review of Florida's tax structure and educational expenditure effort has shown that Florida provides a relatively low expenditure effort compared to the national average. A major reason for Florida's inadequate educational financing can be attributed to its reliance on a property tax as a major source of educational funds. Studies have been reviewed which show Florida's current property tax to be regressive and inequitable. The property tax has not been effective in producing the dollar amounts necessary to meet Florida's increasing educational costs.

A wealth tax, on the other hand, possesses the ability to effectively meet the financial needs of Florida's educational system. The financial productivity of the wealth tax, when compared to the property tax, is demonstrated by the school districts when it is applied. Some school districts were shown to be poor by the property measures but richer by wealth measures. The reverse was found for certain property-rich school districts which did not have high wealth capacity. All school districts, however, possessed greater fiscal capacity under the wealth measures. Minimal tax rates and exemptions for the less wealthy may partially eliminate the regressive effect of taxation which have led to taxpayer resentment against current forms of taxation, especially the property tax. In view of Florida's low educational fiscal effort and rising educational costs, a wealth tax appears to be a more equitable and productive method for the future financing of Florida's elementary and secondary schools than the real property tax and at least as equitable and economically desirable as a personal income tax. A one percent assessment of a theoretical wealth in Florida would have provided, in 1974-75, the financial capability to attain an educational expenditure level equivalent to or above the national educational expenditure average. It would also have provided Florida access to a more adequate future educational revenue.

Demonstrating the legality of a wealth tax for the state of Florida was the fifth task. Traditional definitions and use have established income as a flow of money within a specified period of time. Wealth, on the other hand, is a stock of goods, money, or capital without the limitation of time. Wealth, therefore, cannot be considered to be income and as such is not prohibited, restricted, or restrained by the present Florida constitutional prohibition of a personal income tax.

## Recommendations

Recommendations are:

1. For the legislature to consider the wealth tax as a possible major revenue source and as such an alternative to the local real property school tax and the personal income tax.

2. To accurately assess tangible personal property within the state of Florida.

3. To develop an efficient structure to assess, collect, and allocate funds raised by a wealth tax.

4. To estimate additional costs involved in implementing and using a wealth tax.

5. To determine the proportional impact of a wealth tax on taxpayers within aggregate income levels.

6. To analyze the impact of a wealth tax on various socio-economic groups.

7. To study the political feasibility and legislation necessary to actually implement a wealth tax.

# APPENDIX A

## CALCULATED TAXABLE AMOUNTS

### Private and Corporate Wealth

(a) *Mobile homes - Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, p. 129;

(b) *Condominium and cooperatives - Source: Florida Ad Valorem Valuations and Tax Data, 1975, published by Florida Department of Revenue, Tallahassee, Florida, p. 129:

(c) *Agricultural - Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, p. 130;

(d) *Non-agricultural - Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, p. 130:

(e) Single-family residence - Real taxable amounts taken from Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, p. 129;

(f) *Pleasure boats - Taxable amounts were calculated by dividing the number of boats registered in each county into the license tax dollar amount collected in each county. The average amount of tax paid within a county was then used to determine the average size of the boats within a county. An amount was calculated for

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*Missing data was supplied by the Department of Revenue computer tape for those counties during in late tax data.

boats of different length based on dealer recommended two year depreciated values. The dealer's recommended amount per average boat size was multiplied by the number of boats registered by county. Source: Florida Department of Natural Resources (in the form of reproduced data sheets for 1974-75.

+Values assigned to pleasure boats:

| Length (feet) | Amount ($) |
|---|---|
| 6 | $1,500 |
| 7 | 2,000 |
| 8 | 2,500 |
| 9 | 3,000 |
| 10 | 3,500 |
| 11 | 4,000 |
| 12 | 4,500 |
| 13 | 5,000 |

(g)++Automobiles - Dealer's recommendations and Blue Book values were used to assign two year depreciated amounts to automobiles classified by state tags. The amounts assigned to the different classifications of automobiles was multiplied by the number of issued automobile tags within each county. Source: Florida Department of Highway Safety and Motor Vehicles, Tallahassee, Florida, 1974-75 Data Book, pp. 34-56.

++Values assigned to cars by tag classification:

| Tag | Weight (lbs.) | Amount ($) |
|---|---|---|
| D | 0 - 2,499 | $2,750 |
| PL | 2,500 - 3,499 | 3,000 |
| W | 3,500 - 4,499 | 3,500 |
| WW | 4,500 & up | 5,000 |
| Q | antiques | 4,000 |

(h)+++Others - Vehicles other than cars were used in this category. Trucks, motorcycles, recreational vehicles, mobile homes, campers, and trailers were combined to determine taxable values. Dealer recommendations and Blue Book values were used to determine two year depreciated amounts for each category. The determined amount was then multiplied by the number of classified vehicles issued tags within each county. Source for number of tags and vehicle classification was: Department of Highway Safety and Motor Vehicles, 1974-75, Tallahassee, Florida.

+++Values assigned to vehicles other than cars:

| Tag | Weight (lbs.) | Amount ($) |
|---|---|---|
| GH | 2,000 - 3,000 | $3,000 |
| GK | 3,001 - 5,000 | 4,000 |
| B & BB | Trailers | 300 |
| MH | Mobile Homes | 7,000 |
| A | Motorcycles over 5 brake | 500 |
| R | Motorcycles under 5 brake | 250 |
| RV | Recreational vehicles | 7,000 |

(i) Personal intangible tax - Information on amounts of intangible tax collected by joint individual and fiduciary returns by county was supplied by computer tape from the Florida Department of Revenue for 1975. This did not include the two mill, Class C tax, for one time recordation. The amounts collected by county were multilpied by 1,000 to arrive at the full taxable amount.

(j) Personal income - Source: Florida Statistical Abstract, 1976, Bureau of Economic and Business Research, College of Business Administration, University of Florida, pp. 124-5. The income amounts per county are before income and other personal taxes, but after deductions of personal contribution to social insurance programs;

(k) *Vacant residential - Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, pp. 129;

(l) *Vacant commercial and industrial - Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida pp. 129-30;

(m) *Improved commercial and industrial - Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, pp. 129-30;

(n) *Multi-family units - Data were added together from two categories, multi-family less than ten units and multi-family ten units or more. Source: Florida Ad Valorem Valuations and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, p. 129;

(o) Taxable corporate income - Amounts by county were calculated by taking the total amount of corporate income tax collected for the state of Florida. The percentage of businesses per county was calculated by the Florida Department of Revenue, Tallahassee, Florida. The percentages were divided into the total tax collected to obtain each county's theoretical contribution. The amount taxable by county was then brought up to 100% value by dividing each county's amount of theoretical tax collected by the state taxed rate of 5%;

(p) Corporate intangible tax - Data were obtained through computer tape from the Florida Department of Revenue, Tallahassee, Florida. Three categories of intangible tax were added together; corporate, partnership, and affiliates. The amount of tax collected was multiplied by 1,000 to bring the total taxable amount up to 100% per county;

(q) Corporate tangible tax - Source: Florida Ad Valorem Valuation and Tax Data, 1975, Florida Department of Revenue, Tallahassee, Florida, pp. 44-45. The Department of Revenue estimated the taxable values as containing only 25% of a corporation's inventories. The total taxable value per county was multiplied by 1.75 to bring the taxable amounts up to 100%;

(r) Population - Source: Florida Statistical Abstract, 1976, Bureau of Economic and Business Research, College of Business Administration, University of Florida, pp. 8-9; and,

(s) ADM - Source: Florida Statistical Abstract, 1976, Bureau of Economic and Business Research, College of Business Administration, University of Florida, pp. 81-82.

# APPENDIX B

## DEFINITIONS

### Real Property*

Mobile Homes - Department of Revenue used code 0.2. Owner requested classification on a mobile living unit where the owner of the unit owns the land on which the unit is affixed.

Condominium and Cooperatives - Department of Revenue used codes 04-05. Multiunit apartment dwellings which are individually owned where the property is governed by a company, association, partnership, or individual.

Single Family Residential - Department of Revenue used code 01. A one family residential dwelling with land in an area zoned residential.

Agricultural - Department of Revenue used code 50-69. Any acreage classifiied as improved agricultural, cropland, timberland, grazing land, groveland, poultry land, dairy land, agricultural land, or land for raising bees, rabbits, tropical fish, etc. Includes the value of any single family residences.

Nonagricultural - Department of Revenue used code 99. Acreage not zoned agricultural.

Vacant Residential - Department of Revenue used code 00. Any undeveloped parcel of land zoned residential.

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*Real property definitions were implied from the general definitions in the Florida Statutes, 1975, Chapters 1-30, Chapter 192, pages 758, and Unpublished Use Code Sheet from the Florida Department of Revenue. The assignation of real property into the categories of private and corporate wealth was based on an estimate of probability that the majority of owners would occur as either corporate or private.

Multifamily Units 10 or Less and Multifamily Units More Than 10 - Department of Revenue used code 08 amd 03. Land and residential units designed for more than one family zoned as residential.

Vacant Commercial and Industrial - Department of Revenue used code 10 and 40. Undeveloped land zoned in areas of retail, wholesale, or manufacturing business in areas zoned commercial or industrial.

Improved Commercial and Industrial - Revenue used code 11-39 and 41-49. Land build upon or improved by retail wholesale, or manufacturing businesses in areas zoned commercial or industrial.

## Vehicles

Pleasure Boats - Boats licensed by the Florida Department of Natural Resources under the classification of pleasure (all other boats are licensed as commercial).

Automobile License - All automobiles classified as private vehicles and antiques by the Department of Highway Safety and Motor Vehicles.

Other License - Trucks, trailers, mobile homes, recreational vehicles, campers, and motorcycles classified by the Florida Department of Highway Safety and Motor Vehicles.

## Income, Intangible, and Tangible Categories

Private (personal) Income - Personal income in an area from all sources. It is measured before income or other personal taxes are assessed but after deductions of personal contributions to social insurance programs. It consists of wages and salaries. Florida Statistical Abstract, 1975, p. 127.

Private (personal) Intangible - Amount of privately owned stocks, bonds, and notes taxed at 1 mill annually. The taxpayer and spouse exemption of $20,000 annually was excluded as was the Class C 2 mill mortgage recordation tax. Sources of information were computer data tapes from the Florida Department of Revenue, 1975 and the Florida Legislators Tax Handbook, 1976, p. 45, published by the Florida Senate Ways and Means Committee.

Corporate Income - Net income apportioned to Florida. "Net Income" is principally Federal taxable income (on corporations) with certain inclusions, exclusions and adjustments. Florida uses the Federal treatment of items of income, gain, loss, and deductions with specific exceptions. 1976 Guidebook to Florida Taxes, p. 101.

Corporate Intangible - Amount of corporate owned stocks, bonds, and notes taxed at 1 mill annually. All exemptions were excluded as in the private intangible definition. Sources were computer data tapes from the Florida Department of Revenue, 1975 and the Florida Legislators Tax Handbook, 1976, p. 45, published by the Florida Senate Ways and Means Committee.

Corporate Tangible - Includes tangible personal property and inventory. Tangible personal property are those corporate held assets of machinery and other physical equipment. Inventory is the amount of saleable or leaseable goods presently held by a corporation or business. The source was unpublished data from the Florida Department of Revenue and The Florida Statutes, Vol. 1, Ch. 192, p. 757.

# APPENDIX C

LABEL VARIABLE DEFINITION

ADM = Average Daily Membership

AG PROP = Taxable Amount of Agricultural Property

AUTO LIC = Taxable Amount of Licensed Automobiles

C INCINT = Taxable Amount of Corporate Income Plus Intangible Property

C INCOME = Taxable Amount of Corporate Income

C INTANG = Taxable Amount of Corporate Intangible Property

CONDCOOP = Taxable Amount of Condominium and Cooperatives

CORPPROP = Taxable Amount of all Corporate Real Property (vacant residential property, vacant commercial and industrial property, improved commercial and industrial property, and multifamily residences).

CORPTOTAL = Taxable Amount From All Sources of Corporate Wealth

IMP COMM = Taxable Amount of Improved Commercial and Industrial Property

MOBLHOME = Taxable Amount of Mobile Homes

MULTFAMU = Taxable Amount of Corporate Multi-family Units

NON AG = Taxable Amount of Non-Agricultural Property

OTHR LIC = Taxable Amount of Vehicles Other Than Automobiles

P INCINT = Taxable Amount of Personal Income and Private Intangible Property

P INCOME = Taxable Amount of Personal Income

P INCSFR = Taxable Amount From All Sources of Private Wealth Minus Taxable Amounts of Personal Income and Single Family Residences

P INTANG = Taxable Amount of Privately Owned Intangible Property

PL BOATS = Taxable Amounts of All Pleasure Boats

POPULATN = County and State Population

P PRINC = Taxable Amounts From All Sources of Privately Owned Wealth Minus Personal Income

PPR SFR = Taxable Amount for All Privately Owned Real Property Excluding Single Family Residential Property

PPVEHICL = Taxable Amount of Pleasure Boats Plus Personal Automobiles Plus Privately Owned Vehicles Other Than Automobiles

PRIV PROP = Total Taxable Amount From All Sources of Privately Owned Real Property. (Mobile homes, cooperatives and condominiums, single family residences, non-agricultural, and agricultural property)

PRIV SFR = Taxable Amount of All Sources of Personal Wealth Minus Single Family Residences

PRIVTOTL = Taxable Amount From All Sources of Private (Personal) Wealth

SINGFAMR = Taxable Amount of Single Family Residences

STATEPCT = County Percentage of Total State Wealth

TANGIBLE = Taxable Amount of Corporate Tangible Property

T INCINT = Taxable Amount of Personal, and Corporate, Income and Intangible Property

TOTLINCM = Taxable Amount of Personal Plus Corporate Income

TOTL SFR = Taxable Amount From All Sources of Private and Corporate Wealth Minus Single Family Residences

TOTLWLTH = Total Taxable Amount From All Sources of Private and Corporate Wealth

TTINCINT = Taxable Amount of Personal Income, Privately Owned Intangible Property, Corporate Income, and Corporate Tangible and Intangible Property

VAC COMM = Taxable Amount of Vacant Corporate Commercial and Industrial Property

VAC RES = Taxable Amount of Vacant Residential Property

# APPENDIX D

TAXABLE WEALTH IN FLORIDA COUNTIES
PRIVATE SOURCES OF WEALTH -- INPUT VALUES

| COUNTY | MOBL_HOME | CONDOCOOP | SINGFAMR | NON_AG | AG_PROP | PL_BOATS | AUTO_LIC | OTHR_LIC | P_INTANG | P_INCOME |
|---|---|---|---|---|---|---|---|---|---|---|
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| UNAS | | | | | | | | | 6002891000 | |
| **** | 941448715 | 7053731312 | 29540726154 | 3217070837 | 4038359098 | 1052455503 | 15342553500 | 5986324358 | 29180009000 | 43783000080 |

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                                   TAXABLE WEALTH IN FLORIDA COUNTIES
                          CORPORATE WEALTH AND POPULATION DIVISORS -- INPUT VALLES

COUNTY       VAC_RES     VAC_COMM     IMP_COMM     MULTFAMU     C_INCOME     C_INTANG      TANGIBLE   POPULATN        ADM

 ALAC       14990130     11321600    122729040     75624700     36574880    156737000     204265136     130200      22110
 BAKE              0            0            0            0       721020      5177000      13820756      12300       3310
 BAY        44534150     18226480    131455379     17659293     22712320    167404000     248169491      91600      19812
 BRAD        1307990      1527413     15305897       157605      1802560      9464000      35270148      21300       3541
 BREV      101467720     76327730    345555330    120478780     93799520    146491000     393863622     252000      56749
 BROW      458809720            0   1583893630   1466707173    454506500   2029071000    2618044557     876300     130224
 CALH        1398800       278535      3920662       118960      1442060      2530000      33215305       8300       2036
 CHAR      251599440      9700433     47380030      8122080      7931280     53592000      94215429      42200       5687
 CITR      440070335      3711145     22917057      3833327      7931280     43283000     182811830      35300       6490
 CLAY       53862190      6389200     18463790     26456100      7211260     44467000      93410530      47700      13923
 COLL      192996045     45884133    173179650    157936623     32065500    131490000     152529431      52700      12383
 COLU        5164020      5868980     27698275      1973910      8652320     42772000      69512533      28800       7102
 DADE      595540115    443357291   4123433265   2907852839   1177795720   6568414000    4978315704    1439000     244330
 DESO        6610595       554169     12522300      1012750      2884100     18888000      27080665      13200       3517
 DIXI        3909923        12720      3196370       147925       721020     15611000       7709716       5600       1644
 DUVA      123812300     58660429   1058256380    405212255    216603600   4548843000    1415457631     573300     110213
 ESCA              0            0            0            0     55158500    299270000     742867475     224900      47652
 FLAG      108050786        20237     15054750       614317      1802560      1740000      31783178       5500       1552
 FRAN        9334080      8597320      1796070      1546125      1081540      3684000      13494682       7900       1836
 GADS        4776020       863350     19340240      1018945      3966640     55859000      63176289      39100       9708
 GILC        3315500        55550      1930190        21920       721020      1238000      11316861       5100       1398
 GLAD        5169550       153350      5554420      1012270       360510     11939000      43545810       6100       1201
 GULF        4360559      5531145     13091185       132600       721020      5332000      82965901      10900       2054
 HAMI        1650821      5163300     12087100        55344       721020      3631000      46338313       8600       2295
 HARD        2020288      3102288     11175260      1111207      4686660     33020000      31797193      18500       4272
 HEND       30214620     13502200     13616970      3191250      2523600     64519000      72887500      15300       3930
 HERN       70060282       880110     16604420       398140      5407720     36026000      79754244      20500       5507
 HIGH      100810850      6239060     43035640      6129970     10815300     91016000     104992528      42800       7387
 HILL      387414656     16808815   1111722107    397869851    202968750   2336721000    1721051561     605000     113530
 HOLM              0            0            0            0       721020      5959000      25776170      12500       3358
 INDI      189631600        57720     95262280     25696320     20909720     56481000     121700810      46300       9066
 JACK        3148220       887329     19895530        46823      4686660     74369000      72591502      41200       8051
 JEFF         993220       470232      4757920      1114610      1442060     15316000      20394195       9400       2413
 LAFA         702320         5350       762860        31290       360510      2653000       8779698       3100       1130
 LAKE       63543150      8399155    109818140     24479770     24875400    164201000     229618550      86700      17233
 LEE      3984124880     27106900    155332320     75808230     50832300    330209000     345477895     155500      26534
 LEON       80237359    215443248    261995680     72830589     55158400    137243000     267869718     133200      20854
 LEVY       24358300       997200     81182240       878100      2163080     25678000      41620042      15600       4004
 LIBE        2793130        83440       917490       694860       360510       784000      11473558       3900        940
 MADI       27060200       654440      4552120       524660      1802560     11290000      23360452      14800       3435
 MANA       47995250     21898160    138641710     35769850     28080520    157991000     289505563     132500      19545
 MARI      235358156     16440024    137578320     21165510     24154350    127972000     308296049      93500      21647
 MART      159919155     15083785     75019990     50638387     18386160     95223000     146070892      47700 [illegible]
 MONR      184848350     18224450    122540760     34384300     23072820     67382000     113099805      55700       9285
 NASS       27572618      2837000     43071180      7616440      3965640     12465000     173366481      29100       7320
 OKAL       35404608      3267490     53897274     17730302     23793360    110143000     153443432     102000      26268
 OKEE       10822000       970910     13245210      1704970      3244620     20971000      38549923      17000       4113
 ORAN      229627394    189693152    932088656    300131096    203689300    176666000    1490552227     428800      84376
 OSCE       45448179     20001487    110465797     25281375      7931280     19744000     149579203      45700       8364
 PALM      455279689    131727097    816052988    364551262    205852880   1212079000    1505846309     477600      70644
 PASC       97558177     11845995    129077795     13783345     18746680    161017000     349943790     150200      20731
 PINE      163262220     84186220   1128925420    761216730    207655440   1106229000    1366787868     666600      90288
 POLK       88852413     13115693    399661640     86524889     89767720    689926000    1255920654     270000      60125
 PUTN        6114394       137194     15537932      2331236      8652320     24784000     121198439      45500      10090
 STJO       60468169     14710350     97965350     19700119      7931280     21789000      83070561      50200       7111
 STLU      131268420     21385500    117033320     34857900     16944100     62704000     173892128      89100      12281
 SANT       26555225      5143300     32415090      3711000      7210260     19513000     187400672      46900      11937
 SARA      295448320        34990    208853140     80096370     79312840    243455000     430266673     163200      23386
 SEMI       74327152     41410745    192598736     96060756     27034460     83837000     258844824     136400      30523
 SUMT       12236815      2433550     15802000      2802930      2163080      4994000      49326457      20600       4810
 SUWA        7767960      3012255     11860075       421080      2884100     42123000      58425292      18900       5759
 TAYL       17544360      1319125     17550880       811980      3244620     15841000      78243656      14800       3555
 UNIO         496650       617545      1050035       278155       360510      6772000       8279534      10400       1456
 VOLU      275522335     33283080    432588033    112406730     64888320    203539000     576167982     212400      33391
 WAKU        7519323       313850      6592003        14941      1081540      3395000      27720875       8800       2218
 WALT       56776350       387530     10746183       352640      1802560     11824000      46176487      18000       3976
 WASH       11701240       220530      3009150      1104170      1442060      2194000      38003070      14100       3179
 UNAS                                                                     3027463000
 ****     6146520463   1661176179  14878973222   7666209117   3603687165  30501545000   24290357396    8483200    1534339
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TAXABLE WEALTH IN FLORIDA COUNTIES
WEALTH SUBTOTALS BY COUNTY

| COUNTY | PRIVPROP | CORPPROP | PRIVTOTL | CORPTOTL | TOTLWLTH | STATEPCT |
|---|---|---|---|---|---|---|
| ALAC | 427172235 | 254665530 | 1356903770 | 654202546 | 2013146316 | 0.916 |
| BAKE | 40773115 | 0 | 112502325 | 19716778 | 132221083 | 0.060 |
| BAY | 298022729 | 213748711 | 931709929 | 651034524 | 1583534453 | 0.720 |
| BRAD | 72931218 | 33389060 | 172340714 | 69025708 | 242866282 | 0.110 |
| BREV | 1143311300 | 637729070 | 3021135190 | 1262053212 | 4283218402 | 1.948 |
| BROW | 6328055965 | 3514409320 | 18210545356 | 6615131677 | 24826776035 | 11.292 |
| CALH | 32287545 | 6792637 | 92523495 | 44129702 | 136653117 | 0.062 |
| CHAR | 333302648 | 316284734 | 717019798 | 477023434 | 1194043232 | 0.543 |
| CITR | 132362597 | 44407924 | 408607097 | 318344112 | 726951209 | 0.331 |
| CLAY | 305628858 | 134381190 | 650723356 | 273603960 | 923192318 | 0.420 |
| COLL | 835672050 | 427775400 | 1975038950 | 743680491 | 2718919411 | 1.237 |
| COLU | 106679333 | 41725185 | 308805433 | 162762038 | 471557471 | 0.214 |
| DADE | 7897485755 | 8068281560 | 22600751956 | 20792805984 | 43393557940 | 19.737 |
| DESO | 102305995 | 19528405 | 213825345 | 67381370 | 281206715 | 0.128 |
| DIXI | 30053072 | 3795668 | 65595972 | 30137396 | 95733368 | 0.044 |
| DUVA | 1816189652 | 1655941558 | 6746592752 | 7833910449 | 14580503201 | 6.632 |
| ESCA | 606773235 | 0 | 2196365482 | 1097295555 | 3293661037 | 1.498 |
| FLAG | 47053527 | 123762140 | 130177877 | 159093678 | 289271555 | 0.132 |
| FRAN | 40531075 | 24923405 | 77219265 | 42983717 | 120202982 | 0.055 |
| GADS | 80690578 | 25699555 | 341433178 | 148699234 | 490132412 | 0.223 |
| GILC | 34438195 | 5273310 | 68248565 | 18449191 | 86697756 | 0.040 |
| GLAD | 66256650 | 15598450 | 95972750 | 68159920 | 164132670 | 0.075 |
| GULF | 36355108 | 15079989 | 104056708 | 104993010 | 209049718 | 0.095 |
| HAMI | 25067625 | 14339271 | 81512429 | 67049600 | 148562029 | 0.068 |
| HARD | 122515658 | 14422047 | 240021108 | 84122850 | 324143958 | 0.147 |
| HEND | 103665850 | 48343040 | 286989900 | 188273140 | 475263040 | 0.216 |
| HERN | 143180628 | 88448952 | 347213628 | 209436916 | 556650544 | 0.253 |
| HIGH | 319060630 | 156276100 | 652724825 | 351100043 | 1003824868 | 0.457 |
| HILL | 1246817535 | 1799087423 | [illegible] | 6055026770 | 12660150035 | 5.757 |
| HOLM | 35557741 | 0 | 92165385 | 33345193 | 125510041 | 0.057 |
| INDI | 335603310 | 311647980 | 952986620 | 500739533 | 1453726153 | 0.661 |
| JACK | 78037610 | 24000995 | 307011610 | 176148157 | 483159767 | 0.220 |
| JEFF | 52761660 | 7349660 | 107969610 | 48001915 | 155971525 | 0.070 |
| LAFA | 27757320 | 1502220 | 49148820 | 12995638 | 62433459 | 0.028 |
| LAKE | 661648430 | 206302210 | 1505983330 | 624935166 | 2130918496 | 0.969 |
| LEE | 960281990 | 682372210 | 2421656240 | 1408891425 | 3830547665 | 1.742 |
| LEON | 403885164 | 634507005 | 1470158814 | 1099778274 | 2569937088 | 1.169 |
| LEVY | 75125560 | 34251800 | 178214780 | 103712962 | 281927742 | 0.128 |
| LIBE | 17310120 | 2095190 | 39279320 | 14713268 | 53992588 | 0.025 |
| MADI | 49024556 | 3492130 | 126895006 | 44925140 | 171820146 | 0.078 |
| MANA | 707501300 | 263803980 | 1948040930 | 717782063 | 2667822493 | 1.213 |
| MARI | 525499302 | 412962010 | 1244766402 | 873384419 | 2118150821 | 0.963 |
| MART | 685954655 | 225343338 | 1206483955 | 555521390 | 1762005345 | 0.801 |
| MONR | 285205555 | 160930560 | 825667932 | 556683155 | 1382351087 | 0.629 |
| NASS | 159982366 | 81997333 | 306932014 | 271844454 | 578776468 | 0.263 |
| OKAL | 684525264 | 112269170 | 992831874 | 400689956 | 1393521830 | 0.634 |
| OKEE | 111345640 | 77003390 | 218925590 | 96783933 | 315709523 | 0.145 |
| ORAN | 2173371108 | 1651740298 | 6036950408 | 3522460325 | 9559410733 | 4.348 |
| OSCE | 307858195 | 301217533 | 534692179 | 395572321 | 930264500 | 0.423 |
| PALM | 3961028559 | 1773201055 | 10902945959 | 4097039224 | 14999985183 | 6.822 |
| PASC | 750045722 | 225266505 | 1639679366 | 607772284 | 2247451650 | 1.022 |
| PINE | 2591622033 | 2032291690 | 9659468453 | 4715430613 | 14373032111 | 6.537 |
| POLK | 1327066024 | 587507635 | 3015899924 | 2062522003 | 6239441913 | 2.838 |
| PUTN | 174855006 | 135907200 | 461558366 | 173225465 | 634835851 | 0.289 |
| STJO | 313825991 | 132440005 | 642016101 | 303534849 | 945550950 | 0.433 |
| STLU | 504043336 | 350049930 | 1038536280 | 559825458 | 1598351435 | 0.727 |
| SANT | 173907569 | 72286920 | 477820019 | 288700515 | 765275275 | 0.348 |
| SARA | 1017722249 | 635479980 | 3926488880 | 1388515253 | 5315004133 | 2.417 |
| SEMI | 852335724 | 450590950 | 1781335031 | 488511234 | 2495646665 | 1.135 |
| SUMT | 66262224 | 33250450 | 220761500 | 122233987 | 342995487 | 0.156 |
| SUWA | 62268715 | 20421020 | 189209035 | 133385342 | 322594377 | 0.147 |
| TAYL | 54583415 | 19446130 | 156475369 | 117278506 | 273753875 | 0.125 |
| UNIO | 15532697 | 2047345 | 52541157 | 16459509 | 69000756 | 0.031 |
| VOLU | 1192207559 | 851640808 | 3011343909 | 1690063390 | 4701407299 | 2.138 |
| WAKU | 26422525 | 14960643 | 77263425 | 49161858 | 126425283 | 0.058 |
| WALT | 110845302 | 79032723 | 215203052 | 138337770 | 353540822 | 0.161 |
| WASH | 33788020 | 16026060 | 105008220 | 57665190 | 162673410 | 0.074 |
| UNAS | | | 6465891000 | 8027463000 | 14493354000 | 6.591 |
| **** | 44800942108 | 30352884961 | 131145204456 | 88748514557 | 219893799015 | 100.014 |

# APPENDIX E

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                          TAXABLE WEALTH IN FLORIDA COUNTIES
                   PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY

COUNTY HOBLHOME CONDCOOP AG_PROP NONLAG  SINGFAMR PL_BOATS AUTO_LIC OTHR_LIC P_INTANG P_INCOME VAC_RES VAC_COMM IMP_COMM

 ALAC    0.767     0.153    1.061   0.688    1.144    0.986    1.334    1.355     0.302    1.299    0.732    0.582    0.825
 BAKE    0.267     0.000    0.643   0.158    0.029    0.175    0.126    0.227     0.007    0.024    0.000    0.000    0.000
 BAY     0.375     0.506    0.593   1.044    0.962    1.122    1.128    0.674     0.151    0.798    0.425    1.137    0.879
 BRAD    0.156     0.000    0.715   1.677    0.132    0.326    0.178    0.045     0.005    0.124    0.135    0.178    0.103
 BREV    1.170     3.083    1.503   3.680    4.332    3.330    3.365    2.694     0.408    2.518    2.682    4.595    1.653
 BROW    6.100    26.064    0.593   [illegible] 14.325 13.385  11.130    5.610    11.372   11.996    7.685    0.000   10.679
 CALH    [illegible] 0.000  1.392   0.158    0.015    0.107    0.067    0.046     0.002    0.067    0.019    0.017    0.127
 CHAR    0.573     0.302    1.497   0.343    [illegible] 0.344 0.347    0.294     0.352    0.422    0.087    0.263    0.318
 CITR    3.379     0.532    0.726   0.300    [illegible] 0.095 0.289    0.794     0.132    0.314    0.079    0.223    0.154
 CLAY    0.379     0.015    1.136   0.030    0.816    0.474    0.481    0.077     0.202    0.443    0.850    0.397    0.356
 COLL    1.398     3.125    0.986   0.336    1.910    2.367    0.864    1.077     0.575    0.367    3.139    2.759    1.157
 COLU    0.206     0.002    0.966   [illegible] 0.178  0.308    0.308    0.432     0.018    0.277    0.084    0.415    0.135
 DADE    3.704    22.222    1.964  15.661   19.304   13.686   17.231    8.224    12.693   20.263    9.622   26.629   27.713
 DESO    0.171     0.000    1.549   0.229    0.081    0.150    0.151    0.205     0.026    0.041    0.094    0.039    0.079
 DIXI    0.340     0.000    1.130   0.251    0.049    0.105    0.055    0.049     0.004    0.031    0.039    0.003    0.021
 DUVA    3.735     0.509    0.714   3.135    3.324    5.699    5.557    [illegible] 2.709  3.861    2.014    4.133    7.112
 ESCA    1.060     3.515    0.700   3.355    3.223    0.401    2.517    [illegible] 0.297  0.268    0.000    0.000    0.100
 FLAG    0.880     0.001    0.514   0.020    0.725    0.015    0.125    0.158     0.034    0.006    1.758    0.002    0.101
 FRAN    0.015     0.000    0.353   0.000    0.082    0.081    0.061    0.076     0.019    0.041    0.162    0.518    0.032
 GADS    0.091     0.011    1.049   0.169    0.088    0.208    0.238    0.285     0.170    0.340    0.078    0.052    0.138
 GILC    0.058     0.000    1.483   0.320    0.013    0.053    0.054    0.115     0.005    0.059    0.054    0.000    0.013
 GLAD    0.455     0.000    1.063   0.330    0.017    0.037    0.041    0.091     0.004    0.045    0.087    0.022    0.037

COUNTY MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN   ADM    PRIVPROP CORPPROP TOTLPROP P_PRINC P_INCSFR PRIVTOTL CORPTOTL

 ALAC    0.986    1.070     0.514    0.841    1.542    1.441    0.953    0.839    0.907    0.905    0.782    1.036    0.737
 BAKE    0.000    0.020     0.017    0.057    0.145    0.215    0.091    0.000    0.054    0.037    0.116    0.086    0.022
 BAY     0.250    0.530     0.549    0.062    1.080    1.291    0.665    0.704    0.681    0.066    0.660    0.711    0.735
 BRAD    0.026    0.050     0.031    0.145    0.192    0.250    0.163    0.077    0.128    0.136    0.138    0.132    0.079
 BREV    1.572    2.331     0.480    1.621    2.970    3.699    2.597    2.101    2.396    [illegible] 1.649 2.304  1.422
 BROW   19.132   13.515     6.559   15.778   10.327    8.879   14.126   11.579   13.097   12.543   12.400   12.361    9.708
 CALH    0.002    0.020     0.008    0.157    0.097    0.133    0.094    0.022    0.067    0.072    0.087    0.071    0.050
 CHAR    0.105    0.330     0.192    0.333    0.497    0.371    0.739    1.042    0.851    0.609    0.501    0.547    0.538
 CITR    0.050    0.320     0.142    0.753    1.216    0.423    0.295    0.278    0.289    0.310    0.308    0.311    0.359
 CLAY    0.345    0.220     0.159    0.313    0.562    0.907    0.682    0.445    0.585    0.505    0.336    0.496    0.308
 COLL    0.219    0.900     0.431    0.523    0.739    0.807    0.865    0.409    1.581    1.825    1.779    1.506    0.838
 COLU    0.026    0.020     0.140    0.207    0.339    0.463    0.223    0.177    0.200    0.215    0.234    0.235    0.183
 DADE   37.957   32.683    21.535   20.495   16.947   15.924   17.628   20.562   21.244   15.715   13.880   17.233   23.429
 DESO    0.013    0.080     0.062    0.111    0.214    0.229    0.228    0.061    0.160    0.174    0.222    0.163    0.076
 DIXI    0.002    0.020     0.052    0.022    0.078    0.107    0.058    0.019    0.049    0.055    0.068    0.050    0.034
 DUVA    5.686    6.012    14.004    3.267    6.615    7.183    4.054    5.456    4.620    4.304    3.758    5.146    8.827
 ESCA    0.000    1.531     0.981    3.038    2.653    3.106    1.353    0.000    0.807    1.378    1.202    1.675    1.236
 FLAG    0.008    0.050     0.006    0.131    0.073    0.095    0.145    0.008    0.251    0.116    0.134    0.099    0.179
 FRAN    0.020    0.030     0.011    0.026    0.093    0.120    0.095    0.082    0.087    0.058    0.057    0.059    0.048
 GADS    0.013    0.110     0.183    0.260    0.461    0.533    0.160    0.085    0.141    0.195    0.241    0.200    0.169
 GILC    0.000    0.020     0.004    0.046    0.060    0.091    0.077    0.017    0.053    0.059    0.082    0.052    0.121
 GLAD    0.013    0.010     0.039    0.179    0.060    0.078    0.141    0.040    0.100    0.088    0.124    0.073    0.077

COUNTY  TOTLWLTH   TOTLINCM   P_INCINT   C_INCINT   T_INCINT   TTINCINT   PRIV_SFR   TOTL_SFR   STATEPCT   PROPPCT   PPR_SFR   PPVEHICL

 ALAC     0.916      1.232      0.984      0.573      0.841      0.841      1.005      0.580      0.916      0.907     0.585      1.350
 BAKE     0.060      0.079      0.030      0.017      0.045      0.047      0.103      0.365      0.060      0.054     0.210      0.150
 BAY      0.720      0.702      0.544      0.537      0.581      0.069      0.719      0.727      0.720      0.681     0.537      1.133
 BRAD     0.110      0.183      0.130      0.073      0.068      0.083      0.133      0.107      0.110      0.128     0.223      0.201
 BREV     1.443      2.423  [illegible]    0.676  [illegible]    0.473      2.723      1.743      1.448      2.196     1.296      3.308
 BROW    11.290     13.165     11.997      6.862     10.033     10.220     12.285     11.655     11.252     13.097    16.647      9.980
 CALH     0.052      0.056      0.047      0.015  [illegible] [illegible]    0.075  [illegible]    0.052      0.067     0.147      0.088
 CHAR     0.533  [illegible] [illegible]   0.020  [illegible] [illegible]    0.267      0.800      0.513      0.061     0.577      0.629
 CITR     0.313  [illegible] [illegible]   0.019  [illegible]    0.219      0.311      0.333      0.301      0.289     0.259      0.536
 CLAY     0.420  [illegible] [illegible]   0.153      0.029      0.302      0.387      0.356      0.420      0.585     0.384      0.515
 COLL     1.250      1.141  [illegible]    0.180  [illegible] [illegible]    1.387      1.331      1.237      1.581     1.708      0.978
 COLU     0.236  [illegible] [illegible]   0.050  [illegible] [illegible] [illegible]   0.301  [illegible]   0.200     0.367      0.334
 DADE    19.728     21.?47     17.?54     22.713     18.?07     19.735     16.?       19.801     19.727     21.240    18.381     14.555
 DESO     0.128  [illegible] [illegible]   0.054      0.150      0.095  [illegible]    0.135      0.129      0.160     0.512      0.200
 DIXI     0.044  [illegible] [illegible]   0.049  [illegible] [illegible] [illegible] [illegible]   0.044      0.049     0.149      0.073
 DUVA     6.532  [illegible] [illegible]   4.491      6.?        7.936      5.078      3.420      6.532      4.620     1.497      6.245
 ESCA     1.498  [illegible] [illegible]   0.339  [illegible]    1.?        0.661  [illegible]    1.498      0.807     0.638      2.408
 FLAG     0.132  [illegible] [illegible]   0.010  [illegible]    0.033      0.050      0.139      0.132      0.231     0.266      0.134
 FRAN     0.055  [illegible] [illegible]   0.035  [illegible] [illegible] [illegible]   0.350      0.055      0.087     0.095      0.080
 GADS     0.223  [illegible] [illegible]   0.??5  [illegible]    0.258  [illegible] [illegible]   0.223      0.141     0.324      0.249
 GILC     0.030      0.038      0.038      0.005      0.021      0.026      0.054      0.044      0.030      0.053     0.201      0.071
 GLAD     0.075      0.042      0.032      0.030      0.033      0.062      0.090      0.384      0.075      0.100     0.380      0.057
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TAXABLE WEALTH IN FLORIDA COUNTIES
PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY

| COUNTY | MOBLHOME | CONDOCOOP | AG_PROP | NON_AG | SINGFAMR | PL_BOATS | AUTO_LIC | OTHR_LIC | P_INTANG | P_INCOME | VAC_RES | VAC_COMM | IMP_COMM |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GULF | 0.135 | 0.000 | 0.432 | 0.134 | 0.045 | 0.137 | 0.101 | 0.120 | 0.004 | 0.093 | 0.079 | 0.056 | 0.068 |
| HAMI | 0.013 | 0.000 | 0.507 | 0.014 | 0.019 | 0.039 | 0.066 | 0.112 | 0.006 | 0.083 | 0.027 | 0.033 | 0.081 |
| HARD | 0.203 | 0.000 | 2.117 | 0.000 | 0.054 | 0.100 | 0.167 | 0.285 | 0.018 | 0.159 | 0.033 | 0.019 | 0.075 |
| HEND | 0.252 | 0.000 | 1.657 | 0.007 | 0.027 | 0.198 | 0.181 | 0.303 | 0.015 | 0.302 | 0.492 | 0.061 | 0.092 |
| HERN | 0.468 | 0.006 | 1.358 | 0.054 | 0.227 | 0.252 | 0.322 | 0.317 | 0.061 | 0.221 | 1.150 | 0.053 | 0.112 |
| HIGH | 1.285 | 0.083 | 3.690 | 0.090 | 0.717 | 0.393 | 0.457 | 0.848 | 0.166 | 0.380 | 1.640 | 0.376 | 0.290 |
| HILL | 5.501 | 0.771 | 5.570 | 4.013 | 5.101 | 5.080 | 6.964 | 0.901 | 1.859 | 5.447 | 4.076 | 0.113 | 7.473 |
| HOLM | 0.038 | 0.005 | 0.097 | 0.132 | 0.056 | 0.059 | 0.104 | 0.173 | 0.035 | 0.087 | 0.000 | 0.000 | 0.000 |
| INDI | 0.030 | 0.000 | 1.868 | 0.000 | 0.772 | 0.703 | 0.598 | 0.818 | 0.781 | 0.573 | 3.085 | 0.003 | 0.640 |
| JACK | 0.041 | 0.011 | 1.228 | 0.000 | 0.091 | 0.275 | 0.335 | 0.438 | 0.034 | 0.325 | 0.052 | 0.053 | 0.134 |
| JEFF | 0.006 | 0.000 | 1.081 | 0.003 | 0.024 | 0.047 | 0.083 | 0.122 | 0.014 | 0.073 | 0.016 | 0.029 | 0.032 |
| LAFA | 0.052 | 0.000 | 0.282 | 0.032 | 0.005 | 0.022 | 0.028 | 0.060 | 0.001 | 0.030 | 0.011 | 0.000 | 0.005 |
| LAKE | 6.855 | 0.123 | 7.217 | 1.226 | 2.929 | 4.341 | 1.380 | 2.121 | 0.536 | 0.980 | 1.034 | 0.518 | 0.737 |
| LEE | 5.299 | 3.359 | 0.741 | 1.660 | 2.122 | 4.906 | 1.901 | 1.128 | 4.238 | 1.644 | 6.412 | 1.632 | 1.246 |
| LEON | 2.788 | 0.058 | 0.352 | 0.180 | 3.221 | 3.302 | 1.379 | 1.628 | 0.369 | 1.344 | 1.452 | 12.969 | 1.761 |
| LEVY | 0.218 | 0.002 | 1.459 | 0.589 | 0.057 | 0.171 | 0.151 | 0.305 | 0.011 | 0.125 | 0.495 | 0.062 | 0.055 |
| LIBE | 0.033 | 0.000 | 0.137 | 0.076 | 0.010 | 0.052 | 0.037 | 0.066 | 0.002 | 0.025 | 0.011 | 0.005 | 0.004 |
| MADI | 0.045 | 0.000 | 1.135 | 0.025 | 0.028 | 0.059 | 0.112 | 0.158 | 0.015 | 0.106 | 0.044 | 0.026 | 0.032 |
| MANA | 2.517 | 2.187 | 1.355 | 2.653 | 1.358 | 1.916 | 1.522 | 3.039 | 0.979 | 1.316 | 0.773 | 1.318 | 0.932 |
| MARI | 2.919 | 0.452 | 2.497 | 2.952 | 0.905 | 1.907 | 1.094 | 1.801 | 0.251 | 0.868 | 3.829 | 1.110 | 0.927 |
| MART | 1.544 | 1.725 | 3.517 | 0.007 | 1.473 | 1.493 | 0.627 | 0.929 | 0.893 | 0.534 | 2.753 | 2.714 | 0.510 |
| MONR | 4.049 | 0.550 | 0.003 | 0.000 | 3.711 | 2.543 | 0.640 | 1.123 | 0.347 | 0.611 | 3.008 | 1.157 | 0.824 |

| COUNTY | MULTFAMU | C_INCOME | C_INTANG | TANGIBLE | POPULATN | ADH | PRIVPROP | CORPPROP | TOTLPROP | P_PRINC | P_INC3FR | PRIVTOTL | CORPTOTL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GULF | 0.001 | 0.020 | 0.317 | 0.342 | 0.128 | 0.173 | 0.086 | 0.053 | 0.072 | 0.072 | 0.086 | 0.079 | 0.118 |
| HAMI | 0.001 | 0.020 | 0.319 | 0.191 | 0.101 | 0.150 | 0.060 | 0.047 | 0.055 | 0.052 | 0.068 | 0.052 | 0.076 |
| HARD | 0.014 | 0.000 | 0.108 | 0.131 | 0.213 | 0.278 | 0.273 | 0.048 | 0.182 | 0.195 | 0.262 | 0.183 | 0.095 |
| HEND | 0.041 | 0.000 | 0.212 | 0.400 | 0.187 | 0.257 | 0.231 | 0.159 | 0.202 | 0.177 | 0.228 | 0.219 | 0.212 |
| HERN | 0.004 | 0.000 | 0.118 | 0.328 | 0.336 | 0.359 | 0.333 | 0.291 | 0.316 | 0.287 | 0.317 | 0.265 | 0.236 |
| HIGH | 0.080 | 0.000 | 0.298 | 0.452 | 0.504 | 0.481 | 0.712 | 0.515 | 0.632 | 0.543 | 0.556 | 0.489 | 0.409 |
| HILL | 5.190 | 5.632 | 7.601 | 7.085 | 7.137 | 7.399 | 4.122 | 5.357 | 4.851 | 4.303 | 3.895 | 5.019 | 6.828 |
| HOLM | 0.000 | 0.020 | 0.023 | 0.126 | 0.117 | 0.219 | 0.057 | 0.030 | 0.034 | 0.061 | 0.064 | 0.070 | 0.038 |
| INDI | 0.035 | 0.530 | 0.185 | 0.329 | 0.546 | 0.591 | 0.861 | 1.025 | 0.927 | 0.792 | 0.802 | 0.719 | 0.574 |
| JACK | 0.001 | 0.330 | 0.255 | 0.299 | 0.486 | 0.525 | 0.174 | 0.179 | 0.136 | 0.189 | 0.239 | 0.234 | 0.198 |
| JEFF | 0.015 | 0.040 | 0.055 | 0.066 | 0.111 | 0.157 | 0.118 | 0.024 | 0.080 | 0.087 | 0.119 | 0.082 | 0.051 |
| LAFA | 0.000 | 0.010 | 0.007 | 0.016 | 0.037 | 0.053 | 0.062 | 0.035 | 0.039 | 0.041 | 0.060 | 0.037 | 0.015 |
| LAKE | 0.319 | 0.690 | 0.538 | 0.945 | 1.022 | 1.123 | 1.477 | 0.679 | 1.155 | 1.233 | 1.387 | 1.148 | 0.704 |
| LEE | 0.889 | 1.411 | 1.033 | 0.422 | 1.844 | 1.746 | 2.164 | 2.248 | 2.198 | 1.948 | 1.859 | 1.847 | 1.538 |
| LEON | 0.951 | 1.531 | 1.453 | 1.103 | 1.570 | 1.359 | 1.080 | 2.107 | 1.495 | 1.009 | 0.901 | 1.121 | 1.239 |
| LEVY | 0.011 | 0.060 | 0.084 | 0.171 | 0.184 | 0.265 | 0.174 | 0.113 | 0.150 | 0.141 | 0.184 | 0.136 | 0.117 |
| LIBE | 0.009 | 0.010 | 0.063 | 0.047 | 0.046 | 0.061 | 0.039 | 0.017 | 0.026 | 0.032 | 0.093 | 0.030 | 0.017 |
| MADI | 0.007 | 0.050 | 0.237 | 0.095 | 0.120 | 0.224 | 0.111 | 0.018 | 0.077 | 0.092 | 0.125 | 0.097 | 0.051 |
| MANA | 0.467 | 0.790 | 0.518 | 0.142 | 1.455 | 1.274 | 1.653 | 0.303 | 1.310 | 1.571 | 1.679 | 1.485 | 0.311 |
| MARI | 0.276 | 0.670 | 0.120 | 0.209 | 1.102 | 1.411 | 1.175 | 1.361 | 1.250 | 0.990 | 1.003 | 0.949 | 0.989 |
| MART | 0.074 | 0.510 | 0.312 | 0.601 | 0.862 | 0.474 | 1.395 | 0.975 | 1.225 | 1.114 | 1.083 | 0.920 | 0.626 |
| MONR | 0.449 | 0.640 | 0.221 | 0.466 | 0.656 | 0.651 | 0.641 | 1.189 | 0.852 | 0.629 | 0.587 | 0.624 | 0.036 |

| COUNTY | TOTLWLTH | TOTLINCM | P_INCINT | C-INCINT | T_INCINT | TTINCINT | PRIV_SFR | TOTL_SFR | STATEPCT | PROPPCT | PPR_SFR | PPVEHICL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GULF | 0.095 | 0.088 | 0.065 | 0.018 | 0.049 | 0.107 | 0.089 | 0.103 | 0.095 | 0.072 | 0.162 | 0.108 |
| HAMI | 0.068 | 0.078 | 0.059 | 0.019 | 0.045 | 0.074 | 0.075 | 0.075 | 0.058 | 0.055 | [illegible] | 0.077 |
| HARD | 0.147 | 0.157 | 0.115 | 0.111 | 0.113 | 0.117 | 0.219 | 0.160 | 0.147 | 0.182 | 0.679 | 0.197 |
| HEND | 0.216 | 0.285 | 0.222 | 0.197 | 0.240 | 0.225 | 0.250 | 0.338 | 0.216 | 0.202 | 0.531 | 0.214 |
| HERN | 0.253 | 0.215 | 0.170 | 0.121 | 0.253 | 0.138 | 0.276 | 0.357 | 0.253 | 0.316 | 0.510 | 0.398 |
| HIGH | 0.457 | 0.374 | 0.303 | 0.299 | 0.307 | 0.332 | 0.450 | 0.487 | 0.457 | 0.632 | 1.050 | 0.545 |
| HILL | 5.749 | 6.385 | 5.003 | 7.447 | 5.553 | 6.097 | 4.995 | 5.850 | 5.759 | 4.851 | 2.223 | 6.359 |
| HOLM | 0.057 | 0.032 | 0.061 | 0.023 | 0.018 | 0.059 | 0.078 | 0.057 | 0.057 | 0.034 | 0.059 | 0.121 |
| INDI | 0.661 | 0.574 | 0.300 | 0.227 | 0.496 | 0.497 | 0.722 | 0.643 | 0.661 | 0.927 | 1.933 | 0.069 |
| JACK | 0.220 | 0.310 | 0.222 | 0.233 | 0.233 | 0.246 | 0.274 | 0.240 | 0.220 | 0.136 | 0.335 | 0.357 |
| JEFF | 0.070 | 0.070 | 0.049 | 0.049 | 0.053 | 0.059 | 0.094 | 0.077 | 0.070 | 0.080 | 0.299 | 0.091 |
| LAFA | 0.028 | 0.028 | 0.014 | 0.009 | 0.017 | 0.020 | 0.041 | 0.032 | 0.028 | 0.039 | 0.173 | 0.036 |
| LAKE | 0.959 | 0.952 | 0.903 | 0.554 | 0.141 | 0.781 | 1.212 | 0.975 | 0.969 | 1.155 | 2.513 | 1.371 |
| LEE | 1.742 | 1.558 | 1.440 | 0.117 | 1.336 | 1.553 | 1.790 | 1.683 | 1.742 | 2.198 | 2.241 | 2.357 |
| LEON | 1.129 | 1.358 | 1.200 | 0.564 | 1.172 | 1.318 | 1.095 | 1.151 | 1.109 | 1.495 | 0.808 | 1.445 |
| LEVY | 0.128 | 0.129 | 0.138 | 0.082 | 0.080 | 0.103 | 0.155 | 0.139 | 0.128 | 0.150 | 0.461 | 0.193 |
| LIBE | 0.025 | 0.025 | 0.033 | 0.003 | 0.013 | 0.020 | 0.035 | 0.027 | 0.025 | 0.026 | 0.034 | 0.045 |
| MADI | 0.078 | 0.102 | 0.037 | 0.033 | 0.064 | 0.070 | 0.023 | 0.086 | 0.078 | 0.077 | 0.271 | 0.126 |
| MANA | 1.213 | 1.270 | 1.299 | 0.347 | 0.979 | 1.216 | 1.233 | 1.091 | 1.213 | 1.310 | 2.226 | 1.936 |
| MARI | 0.963 | 0.553 | 0.673 | 0.448 | 0.594 | 0.258 | 0.845 | 0.963 | 0.963 | 1.250 | 1.589 | 1.285 |
| MART | 0.801 | 0.532 | 1.387 | 0.333 | 0.538 | 0.550 | 0.846 | 0.744 | 0.801 | 1.225 | 1.326 | 0.749 |
| MONR | 0.629 | 0.615 | 0.329 | 0.265 | 0.437 | 0.443 | 0.598 | 0.616 | 0.629 | 0.862 | 0.555 | 0.559 |

TAXABLE WEALTH IN FLORIDA COUNTIES
PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY

| COUNTY | MOBLHOME | CONDOCOOP | AG_PROP | NONLAG | SINGFAMR | PL_BOATS | AUTO_LIC | OTHR_LIC | P_INTANG | P_INCOME | VAC_RES | VAC_COMM | IMP_COMM |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NASS | [illegible] | [illegible] | [illegible] | 0.291 | 0.216 | 0.224 | 0.255 | 0.374 | 0.029 | [illegible] | [illegible] | 0.171 | [illegible] |
| OKAL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.138 | [illegible] | [illegible] | 0.973 | [illegible] | [illegible] | 0.362 |
| OKEE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.172 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| ORAN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 5.356 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| OSCE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| PALM | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 7.037 | [illegible] | [illegible] |
| PASC | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.587 | 0.713 | 0.862 |
| PINE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 6.848 |
| POLK | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| PUTN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.444 | [illegible] | [illegible] | 0.348 | [illegible] | 0.008 | 0.104 |
| STJO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.389 | 0.445 | 0.319 | 0.398 | 0.984 | 0.886 | 0.658 |
| STLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.770 | 1.176 | 0.226 | 0.630 | 2.135 | [illegible] | [illegible] |
| SANT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| SARA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.354 | [illegible] | [illegible] | [illegible] |
| SEMI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.198 | [illegible] | 2.492 | [illegible] |
| SUMT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.017 | 0.144 | [illegible] | 0.147 | 0.106 |
| SUWA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.179 | [illegible] | 0.015 | 0.173 | [illegible] | 0.024 | [illegible] |
| TAYL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.132 | [illegible] | 0.037 | 0.131 | 0.029 | 0.008 | 0.116 |
| UNIO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.059 | [illegible] | 0.001 | 0.052 | 0.007 | 0.004 | 0.009 |
| VOLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.562 | 2.384 | [illegible] | 2.207 | 4.483 | 2.004 | 2.910 |
| WAKU | 0.017 | 0.000 | [illegible] | [illegible] | [illegible] | [illegible] | 0.072 | [illegible] | 0.010 | [illegible] | 0.124 | 0.014 | 0.047 |
| WALT | [illegible] | [illegible] | [illegible] | [illegible] | 0.188 | 0.155 | 0.155 | 0.228 | 0.017 | 0.140 | 1.090 | 0.057 | 0.072 |

| COUNTY | MULTFAMU | C_INCOME | C_INTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CORPPROP | TOTLPROP | P_PRINC | P_INCSFR | PRIVTOTL | CORPTOTL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NASS | 0.099 | 0.110 | [illegible] | [illegible] | [illegible] | 0.478 | 0.312 | 0.270 | 0.295 | 0.240 | 0.252 | 0.234 | 0.306 |
| OKAL | 0.257 | [illegible] | [illegible] | [illegible] | 1.202 | 1.709 | 0.635 | [illegible] | 0.528 | [illegible] | 0.653 | 0.757 | 0.451 |
| OKEE | 0.022 | [illegible] | [illegible] | [illegible] | 0.200 | 0.268 | 0.257 | [illegible] | 0.190 | 0.197 | 0.248 | 0.174 | 0.102 |
| ORAN | 3.915 | [illegible] | [illegible] | 6.136 | [illegible] | 5.499 | 4.905 | [illegible] | 5.122 | 4.251 | 3.465 | 4.603 | [illegible] |
| OSCE | 0.330 | [illegible] | [illegible] | 0.016 | [illegible] | [illegible] | 0.598 | [illegible] | 0.524 | 0.454 | 0.471 | 0.421 | [illegible] |
| PALM | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 7.072 | 8.431 | 9.829 | 7.856 | 5.293 |
| PASC | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.120 | 1.136 | 1.020 | 1.117 | [illegible] |
| PINE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 6.583 | [illegible] | 6.629 | 6.977 | 6.675 | [illegible] | [illegible] |
| POLK | 1.063 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.963 | [illegible] | [illegible] | 2.670 | 2.779 | [illegible] | [illegible] |
| PUTN | 0.326 | [illegible] | [illegible] | [illegible] | [illegible] | 0.658 | 0.396 | [illegible] | 0.261 | 0.354 | 0.322 | 0.352 | [illegible] |
| STJO | 0.257 | [illegible] | [illegible] | [illegible] | [illegible] | 0.463 | 0.704 | [illegible] | 0.574 | 0.536 | 0.519 | 0.490 | [illegible] |
| STLU | 0.455 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.071 | 0.850 | 0.862 | 0.793 | 0.629 |
| SANT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.778 | 0.388 | [illegible] | 0.328 | 0.331 | 0.312 | [illegible] | 0.323 |
| SARA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.724 | 3.315 | 3.325 | [illegible] | 1.565 |
| SEMI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.989 | [illegible] | [illegible] | 1.671 | [illegible] | [illegible] | [illegible] | 0.873 |
| SUMT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.300 | 0.213 | 0.110 | 0.171 | [illegible] | 0.212 | [illegible] | 0.141 |
| SUWA | 0.005 | [illegible] | [illegible] | [illegible] | [illegible] | 0.310 | [illegible] | 0.067 | 0.110 | 0.130 | 0.173 | 0.144 | [illegible] |
| TAYL | 0.011 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.132 | [illegible] | 0.099 | 0.114 | 0.146 | 0.119 | 0.132 |
| UNIO | 0.004 | [illegible] | [illegible] | [illegible] | [illegible] | 0.097 | 0.034 | 0.007 | 0.023 | 0.034 | 0.046 | 0.040 | 0.019 |
| VOLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.506 | 2.314 | 2.530 | 2.300 | 2.025 | [illegible] | [illegible] |
| WAKU | 0.002 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.059 | 0.049 | 0.055 | 0.059 | 0.069 | 0.059 | 0.055 |
| WALT | 0.005 | 0.050 | 0.039 | 0.140 | 0.212 | 0.259 | 0.247 | 0.260 | 0.253 | 0.175 | 0.169 | 0.164 | 0.156 |

| COUNTY | TOTLWLTH | TOTLINCM | P_INCINT | C_INCINT | T_INCINT | TTINCINT | PRIV_SFR | TOTL_SFR | STATEPCT | PROPPCT | PPR_SFR | PPVEHICL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NASS | 0.263 | 0.213 | [illegible] | 0.348 | [illegible] | 0.239 | [illegible] | 0.270 | 0.263 | 0.295 | 0.499 | 0.286 |
| OKAL | [illegible] | [illegible] | [illegible] | 0.393 | [illegible] | 0.393 | [illegible] | 0.633 | 0.634 | 0.528 | [illegible] | 1.211 |
| OKEE | 0.145 | 0.125 | [illegible] | 0.071 | [illegible] | 0.100 | [illegible] | 0.153 | [illegible] | 0.190 | [illegible] | 0.238 |
| ORAN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 5.122 | [illegible] | 5.032 |
| OSCE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.423 | [illegible] | [illegible] | 0.525 |
| PALM | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 6.996 | [illegible] | 7.072 | 12.185 | 5.718 |
| PASC | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.823 | [illegible] | [illegible] | [illegible] | 1.120 | [illegible] | 1.780 |
| PINE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 6.117 | 7.307 | 6.376 | [illegible] | 6.629 | 4.674 | [illegible] |
| POLK | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.838 | 2.549 | 3.941 | [illegible] |
| PUTN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.261 | 0.356 | 0.541 |
| STJO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.401 |
| STLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.711 | 0.727 | 1.071 | 1.670 | [illegible] |
| SANT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.345 | 0.348 | 0.328 | 0.425 | [illegible] |
| SARA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.417 | 2.724 | 2.672 | 2.682 |
| SEMI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1.135 | 1.671 | 0.996 | [illegible] |
| SUMT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.153 | 0.150 | 0.171 | 0.415 | 0.243 |
| SUWA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.147 | 0.110 | 0.323 | 0.214 |
| TAYL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.125 | 0.099 | 0.258 | 0.167 |
| UNIO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0.035 | 0.031 | 0.023 | [illegible] | [illegible] |
| VOLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 2.530 | 1.260 | 2.623 |
| WAKU | [illegible] | [illegible] | [illegible] | 0.019 | 0.035 | 0.050 | [illegible] | 0.060 | 0.058 | 0.055 | 0.096 | 0.104 |
| WALT | 0.161 | [illegible] | [illegible] | 0.040 | 0.080 | 0.102 | 0.157 | 0.157 | 0.161 | 0.253 | 0.363 | [illegible] |

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                                     TAXABLE WEALTH IN FLORIDA COUNTIES
                                PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY
COUNTY MOBLHOME CONDCOOP AG_PROP NON_AG  SINGFAMR PL_BOATS AUTO_LIC OTHR_LIC P_INTANG P_INCOME VAC_RES VAC_COMM IMP_COMM
 WASH    0,046      0      0,407   0,051   0,052    0,102    0,108    0,176    0,009    0,095    0,19     0,013     0,02
 UNAS                                                                         32.026
 ****  100.000     100    100.000 100.000 100.000  100.000  100.000  100.000  100.000  100.000  100.00  100.000   100.00
COUNTY MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN   ADM   PRIVPROP CORPPROP TOTLPROP P_PRINC P_INCSFR PRIVTOTL CORPTOTL
 WASH    0,014    0,04     0.007   0.156    0.166    0,207   0.075    0,053    0,066    0,073    0,084     0,080    0,065
 UNAS                     26.318                                                                          4.928    9.045
 ****  100.000   100.00  100.000 100.000  100.000  100.000 100.000  100.000  100.000  100.000  100.000   100.000  100.000
COUNTY  TOTLWLTH  TOTLINCM  P_INCINT  C_INCINT  T_INCINT  TTINCINT  PRIV_SFR  TOTL_SFR  STATEPCT  PROPPCT  PPR_SFR  PPVEHICL
 WASH     0.074     0.09      0.067     0.011     0.048     0.069     0.088     0.077     0.074    0.066    0.121     0.126
 UNAS     5.590              10.104    23.537    14.776    11.843                         5.591
 ****   100.000   100.00    100.000   100.000   100.000   100.000   100.000   100.000   100.014  100.000  100.000   100.000
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# APPENDIX F

TAXABLE WEALTH IN FLORIDA COUNTIES
PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY

| COUNTY | MOBLHOME | CONDCOOP | AG_PROP | NON_AG | SINGFAMR | PL_BOATS | AUTO_LIC | OTHR_LIC | P_INTANG | P_INCOME | VAC_RES | VAC_COMM |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALAC | 0.747 | 0.153 | 1.061 | 0.368 | 1.144 | 0.988 | 1.534 | 1.455 | 0.302 | 558700000 | 0.732 | 0.652 |
| BAKE | 0.037 | 0.000 | 0.049 | 0.158 | 0.329 | 0.275 | 0.125 | 0.227 | 0.007 | 35700000 | 0.000 | 0.000 |
| BAY | 0.373 | 2.535 | 0.375 | 1.244 | 0.582 | 1.732 | 1.038 | 1.274 | 0.151 | 349600000 | 0.725 | 1.137 |
| BRAD | 0.178 | 0.000 | 0.575 | 0.277 | 0.132 | 0.225 | 0.174 | 0.255 | 0.005 | 54100000 | 0.103 | 0.074 |
| BREV | 1.797 | 6.658 | 1.143 | 2.280 | 3.863 | 3.750 | 3.025 | 2.534 | 0.408 | 1102300000 | 2.532 | 4.595 |
| BROW | 6.160 | 25.054 | 1.333 | 17.705 | 12.825 | 10.385 | 11.130 | 5.610 | 11.572 | 5252400000 | 7.455 | 0.000 |
| CALH | 0.110 | 0.000 | 0.533 | 0.138 | 0.055 | 0.107 | 0.074 | 0.111 | 0.004 | 29200000 | 0.039 | 0.017 |
| CHAR | 1.015 | 0.414 | 1.153 | 0.315 | 0.822 | 1.044 | 0.519 | 0.344 | 0.302 | 184500000 | 6.087 | 0.534 |
| CITR | 0.579 | 0.052 | 0.297 | 0.573 | 0.514 | 0.495 | 0.403 | 0.784 | 0.042 | 137500000 | 0.879 | 0.223 |
| CLAY | 1.379 | 0.035 | 0.746 | 0.386 | 0.835 | 0.474 | 0.837 | 0.594 | 0.102 | 209400000 | 0.863 | 0.397 |
| COLL | 0.538 | 3.325 | 0.730 | 0.000 | 1.915 | 2.367 | 0.844 | 1.077 | 2.675 | 380600000 | 3.134 | 2.759 |
| COLU | 0.205 | 0.032 | 1.066 | 0.135 | 0.178 | 0.218 | 0.378 | 0.432 | 0.018 | 121100000 | 0.084 | 0.415 |
| DADE | 3.764 | 22.222 | 1.954 | 15.361 | 19.304 | 13.686 | 17.251 | 2.224 | 12.643 | 8371900000 | 9.542 | 26.639 |
| DESO | 0.171 | 0.000 | 1.149 | 0.306 | 0.084 | 0.140 | 0.153 | 0.305 | 0.026 | 61700000 | 0.091 | 0.029 |
| DIXI | 0.340 | 0.000 | 0.130 | 0.051 | 0.029 | 0.105 | 0.055 | 0.114 | 0.004 | 17800000 | 0.339 | 0.003 |
| DUVA | 3.775 | 0.508 | 0.714 | 3.995 | 5.373 | 3.699 | 5.517 | 5.640 | 2.709 | 2986400000 | 2.019 | 4.133 |
| ESCA | 1.060 | 0.215 | 0.720 | 1.355 | 1.722 | 2.461 | 2.477 | 2.221 | 0.291 | 992800000 | 0.000 | 0.300 |
| FLAG | 0.138 | 0.231 | 0.344 | 0.494 | 0.082 | 0.115 | 0.125 | 0.128 | 0.034 | 28700000 | 1.758 | 0.002 |
| FRAN | 0.015 | 0.000 | 0.353 | 0.006 | 0.088 | 0.081 | 0.061 | 0.075 | 0.019 | 18100000 | 0.162 | 0.518 |
| GADS | 0.091 | 0.011 | 1.046 | 0.109 | 0.196 | 0.208 | 0.238 | 0.235 | 0.170 | 170400000 | 0.073 | 0.052 |
| GILC | 0.068 | 0.000 | 0.483 | 0.326 | 0.013 | 0.058 | 0.054 | 0.115 | 0.005 | 17200000 | 0.054 | 0.000 |
| GLAD | 0.455 | 0.000 | 1.063 | 0.336 | 0.017 | 0.087 | 0.041 | 0.091 | 0.004 | 19500000 | 0.087 | 0.022 |

| COUNTY | IMP_COMM | MULTFAMU | C_INCOME | C_INTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CONPPROP | TOTLPROP | P_PRINC | P_INCSFR | PRIVTOTL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALAC | 0.325 | 0.986 | 1.070 | 0.514 | 0.841 | 1.542 | 1.441 | 0.953 | 0.839 | 0.907 | 0.905 | 0.782 | 0.905 |
| BAKE | 0.000 | 0.000 | 0.020 | 0.017 | 0.057 | 0.145 | 0.216 | 0.091 | 0.000 | 0.054 | 0.087 | 0.116 | 0.087 |
| BAY | 0.878 | 0.256 | 0.530 | 0.549 | 1.022 | 1.080 | 1.291 | 0.665 | 0.704 | 0.681 | 0.666 | 0.660 | 0.656 |
| BRAD | 0.103 | 0.006 | 0.050 | 0.031 | 0.145 | 0.192 | 0.250 | 0.153 | 0.077 | 0.128 | 0.136 | 0.138 | 0.136 |
| BREV | 1.355 | 1.372 | 2.331 | 0.480 | 1.621 | 2.470 | 3.549 | 2.597 | 2.161 | 2.396 | 2.196 | 1.649 | 2.196 |
| BROW | 10.679 | 19.132 | 12.615 | 6.602 | 10.778 | 10.327 | 8.878 | 14.126 | 11.579 | 13.097 | 12.543 | 12.400 | 12.543 |
| CALH | 0.127 | 0.002 | 0.040 | 0.009 | 0.137 | 0.098 | 0.133 | 0.047 | 0.022 | 0.067 | 0.072 | 0.087 | 0.072 |
| CHAR | 0.318 | 0.105 | 0.220 | 0.192 | 0.388 | 0.497 | 0.371 | 0.738 | 1.082 | 0.861 | 0.609 | 0.501 | 0.509 |
| CITR | 0.156 | 0.050 | 0.220 | 0.142 | 0.753 | 0.416 | 0.423 | 0.295 | 0.278 | 0.259 | 0.310 | 0.308 | 0.310 |
| CLAY | 0.326 | 0.345 | 0.200 | 0.159 | 0.343 | 0.562 | 0.907 | 0.682 | 0.445 | 0.535 | 0.505 | 0.336 | 0.505 |
| COLL | 1.157 | 0.219 | 0.390 | 0.431 | 0.528 | 0.739 | 0.807 | 1.865 | 1.409 | 1.601 | 1.825 | 1.779 | 1.825 |
| COLU | 0.186 | 0.026 | 0.210 | 0.140 | 0.287 | 0.339 | 0.463 | 0.243 | 0.137 | 0.200 | 0.215 | 0.234 | 0.215 |
| DADE | 27.713 | 37.957 | 32.583 | 21.535 | 20.475 | 16.947 | 15.924 | 17.628 | 26.582 | 21.244 | 15.715 | 13.880 | 15.715 |
| DESO | 0.075 | 0.013 | 0.080 | 0.062 | 0.111 | 0.214 | 0.229 | 0.228 | 0.061 | 0.160 | 0.174 | 0.222 | 0.174 |
| DIXI | 0.021 | 0.002 | 0.020 | 0.022 | 0.032 | 0.078 | 0.107 | 0.068 | 0.019 | 0.049 | 0.055 | 0.068 | 0.055 |
| DUVA | 7.112 | 5.236 | 6.012 | 14.904 | 5.327 | 6.815 | 7.183 | 4.054 | 5.456 | 4.620 | 4.304 | 3.758 | 4.308 |
| ESCA | 0.000 | 0.000 | 1.531 | 0.981 | 3.058 | 2.550 | 3.106 | 1.353 | 0.000 | 0.807 | 1.378 | 1.202 | 1.378 |
| FLAG | 0.101 | 0.003 | 0.050 | 0.006 | 0.121 | 0.078 | 0.095 | 0.145 | 0.408 | 0.251 | 0.115 | 0.154 | 0.116 |
| FRAN | 0.035 | 0.020 | 0.030 | 0.011 | 0.055 | 0.075 | 0.120 | 0.090 | 0.082 | 0.087 | 0.068 | 0.057 | 0.068 |
| GADS | 0.128 | 0.013 | 0.110 | 0.183 | 0.250 | 0.461 | 0.643 | 0.180 | 0.085 | 0.141 | 0.195 | 0.241 | 0.195 |
| GILC | 0.013 | 0.000 | 0.020 | 0.004 | 0.046 | 0.050 | 0.091 | 0.077 | 0.017 | 0.053 | 0.059 | 0.082 | 0.059 |
| GLAD | 0.037 | 0.013 | 0.010 | 0.039 | 0.179 | 0.060 | 0.078 | 0.141 | 0.040 | 0.100 | 0.088 | 0.124 | 0.053 |

| COUNTY | CORPTOTL | TOTWLTH | TOT_INCM | P_INCINT | C_INCINT | T_INCINT | TTINCINT | PRIV_SFR | TOTL_SFR | STATEPCT | PROPPCT | PPR_SFR | PPVEHICL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALAC | 0.737 | 0.820 | 1.070 | 0.302 | 0.573 | 0.472 | 0.586 | 0.782 | 0.735 | 0.820 | 0.907 | 0.589 | 1.550 |
| BAKE | 0.022 | 0.054 | 0.020 | 0.007 | 0.017 | 0.013 | 0.027 | 0.116 | 0.059 | 0.054 | 0.054 | 0.210 | 0.150 |
| BAY | 0.735 | 0.701 | 0.530 | 0.151 | 0.357 | 0.406 | 0.597 | 0.660 | 0.735 | 0.701 | 0.681 | 0.639 | 1.133 |
| BRAD | 0.079 | 0.107 | 0.050 | 0.005 | 0.033 | 0.023 | 0.050 | 0.138 | 0.102 | 0.107 | 0.128 | 0.223 | 0.201 |
| BREV | 1.422 | 1.806 | 2.331 | 0.408 | 0.376 | 0.575 | 0.899 | 1.649 | 1.512 | 1.806 | 2.396 | 1.236 | 3.005 |
| BROW | 9.755 | 11.115 | 12.615 | 11.872 | 7.242 | 8.989 | 9.542 | 12.400 | 10.770 | 11.115 | 13.097 | 16.647 | 9.930 |
| CALH | 0.050 | 0.061 | 0.040 | 0.004 | 0.012 | 0.009 | 0.049 | 0.087 | 0.064 | 0.061 | 0.067 | 0.197 | 0.085 |
| CHAR | 0.339 | 0.573 | 0.220 | 0.302 | 0.195 | 0.235 | 0.282 | 0.501 | 0.523 | 0.373 | 0.861 | 0.577 | 0.629 |
| CITR | 0.359 | 0.335 | 0.220 | 0.042 | 0.150 | 0.129 | 0.322 | 0.308 | 0.359 | 0.335 | 0.289 | 0.259 | 0.536 |
| CLAY | 0.336 | 0.405 | 0.200 | 0.102 | 0.163 | 0.140 | 0.205 | 0.336 | 0.319 | 0.405 | 0.535 | 0.384 | 0.515 |
| COLL | 0.838 | 1.323 | 0.390 | 2.675 | 0.480 | 1.296 | 1.089 | 1.779 | 1.209 | 1.323 | 1.601 | 1.758 | 0.978 |
| COLU | 0.135 | 0.149 | 0.210 | 0.018 | 0.181 | 0.101 | 0.159 | 0.234 | 0.203 | 0.149 | 0.200 | 0.367 | 0.337 |
| DADE | 23.499 | 19.602 | 32.583 | 12.643 | 22.713 | 13.969 | 19.441 | 13.880 | 19.652 | 19.602 | 21.244 | 13.381 | 19.659 |
| DESO | 0.075 | 0.125 | 0.080 | 0.026 | 0.067 | 0.050 | 0.069 | 0.222 | 0.133 | 0.125 | 0.150 | 0.512 | 0.200 |
| DIXI | 0.034 | 0.044 | 0.020 | 0.004 | 0.049 | 0.032 | 0.032 | 0.068 | 0.047 | 0.044 | 0.049 | 0.146 | 0.073 |
| DUVA | 8.827 | 6.583 | 6.012 | 2.709 | 13.754 | 9.780 | 8.558 | 3.758 | 6.827 | 6.583 | 4.620 | 1.497 | 6.244 |
| ESCA | 1.275 | 1.307 | 1.531 | 0.291 | 1.039 | 0.761 | 1.471 | 1.202 | 1.223 | 1.307 | 0.807 | 0.638 | 2.405 |
| FLAG | 0.179 | 0.148 | 0.050 | 0.034 | 0.010 | 0.019 | 0.054 | 0.154 | 0.161 | 0.148 | 0.251 | 0.266 | 0.134 |
| FRAN | 0.043 | 0.058 | 0.030 | 0.019 | 0.013 | 0.015 | 0.028 | 0.057 | 0.052 | 0.058 | 0.087 | 0.095 | 0.065 |
| GADS | 0.163 | 0.181 | 0.110 | 0.170 | 0.175 | 0.173 | 0.200 | 0.241 | 0.196 | 0.181 | 0.141 | 0.324 | 0.249 |
| GILC | 0.031 | 0.040 | 0.020 | 0.005 | 0.006 | 0.005 | 0.018 | 0.082 | 0.045 | 0.040 | 0.053 | 0.201 | 0.071 |
| GLAD | 0.077 | 0.082 | 0.010 | 0.004 | 0.036 | 0.024 | 0.072 | 0.124 | 0.095 | 0.082 | 0.100 | 0.380 | 0.057 |

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                              TAXABLE WEALTH IN FLORIDA COUNTIES
                       PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY

COUNTY  MOBLHOME  CONDCOOP  AG_PROP  NON_AG   SINGFAMR  PL_BOATS  AUTO_LIC  OTHR_LIC  P_INTANG    P_INCOME   VAC_RES  VAC_COMM

GULF     0.135     0.000     0.434    0.184    0.046     0.137     0.101     0.123     0.004      40300000    0.073    0.056
HAMI     0.113     0.000     0.327    0.016    0.019     0.039     0.065     0.112     0.006      36400000    0.327    0.053
HARD     0.253     0.000     2.117    0.500    0.064     0.150     0.167     0.282     0.018      69600000    0.033    0.019
HEND     0.282     0.000     1.337    0.097    0.077     0.198     0.181     0.303     0.015     132400000    0.452    0.031
HERN     0.368     0.005     0.533    1.534    0.227     0.252     0.323     0.617     0.051      96000000    1.130    0.053
HIGH     1.085     0.183     3.310    0.833    0.517     0.393     0.437     0.546     0.105     156300000    1.540    0.379
HILL     3.501     2.781     2.570    4.613    5.111     5.030     6.934     6.931     1.169    2022700000    4.676    0.113
HOLM     0.036     0.005     0.097    0.132    0.056     0.059     0.104     0.173     0.005      33100000    0.000    0.000
INDI     0.130     1.041     1.556    0.000    0.772     0.763     0.598     0.614     0.781     231000000    3.335    0.733
JACK     0.041     0.011     1.236    0.300    0.031     0.275     0.335     0.428     0.039     142200000    0.032    0.033
JEFF     0.026     0.000     1.021    0.053    0.024     0.047     0.083     0.182     0.014      31900000    0.016    0.029
LAFA     0.022     0.000     0.682    0.032    0.005     0.122     0.026     0.060     0.001      13100000    0.011    0.000
LAKE     5.355     0.103     1.017    1.226    0.929     1.341     1.080     2.121     0.536     429200000    1.034    0.518
LEE      5.319     1.059     0.511    1.360    2.122     3.995     1.931     3.162     1.038     719800000    6.412    1.632
LEON     2.788     0.058     1.354    1.126    1.221     1.562     1.379     1.626     0.363     586500000    1.452   12.359
LEVY     0.238     0.002     0.955    0.509    0.057     0.171     0.151     0.305     0.011      54600000    0.395    0.060
LIBE     0.033     0.000     0.257    0.376    0.010     0.052     0.037     0.066     0.002      11300000    0.011    0.035
MADI     0.045     0.000     1.005    0.008    0.023     0.059     0.112     0.168     0.015      45400000    0.044    0.025
MANA     4.517     2.187     1.422    2.653    1.358     1.906     1.522     3.039     0.479     576000000    0.773    1.318
MARI     2.919     0.332     2.437    2.262    0.955     1.137     1.094     1.601     0.251     380200000    2.829    1.110
MART     1.544     1.155     3.517    0.007    1.173     1.493     0.627     0.929     0.433     233500000    2.753    2.714
MONR     4.049     0.550     0.003    0.000    0.711     2.543     0.640     1.123     0.347     268500000    3.006    1.157

COUNTY IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN   ADM   PRIVPROP CORPPROP TOTLPROP P_PRINC P_INCSFR PRIVTOTL

GULF    0.068    0.001    0.020     0.017    0.342    0.128    0.173   0.086    0.053    0.072    0.072   0.086     0.072
HAMI    0.081    0.001    0.020     0.019    0.191    0.101    0.150   0.060    0.047    0.055    0.052   0.068     0.052
HARD    0.073    0.014    0.130     0.108    0.131    0.218    0.273   0.273    0.046    0.182    0.145   0.262     0.145
HEND    0.092    0.041    0.070     0.212    0.300    0.187    0.257   0.231    0.159    0.202    0.177   0.228     0.177
HERN    0.112    0.034    0.150     0.118    0.323    0.336    0.359   0.333    0.291    0.315    0.287   0.317     0.287
HIGH    0.290    0.090    0.300     0.298    0.332    0.504    0.481   0.712    0.313    0.532    0.543   0.556     0.543
HILL    7.373    5.190    5.632     7.661    7.065    7.137    7.399   4.142    5.927    4.851    4.303   3.895     4.303
HOLM    0.000    0.000    0.220     0.023    0.106    0.147    0.219   0.057    0.000    0.039    0.061   0.064     0.061
INDI    0.640    0.335    0.580     0.155    0.501    0.526    0.591   0.851    1.023    0.927    0.792   0.602     0.792
JACK    0.134    0.001    0.130     0.245    0.299    0.486    0.525   0.174    0.079    0.136    0.139   0.239     0.189
JEFF    0.032    0.015    0.040     0.030    0.085    0.111    0.157   0.118    0.024    0.060    0.087   0.119     0.087
LAFA    0.005    0.000    0.010     0.009    0.036    0.037    0.053   0.062    0.005    0.039    0.041   0.050     0.041
LAKE    0.737    0.319    0.690     0.558    0.945    1.022    1.123   1.477    0.679    1.155    1.233   1.387     1.233
LEE     1.245    0.989    1.411     1.063    1.422    1.644    1.746   2.164    2.248    2.195    1.948   1.659     1.948
LEON    1.761    0.951    1.931     0.450    1.103    1.570    1.359   1.080    2.107    1.495    1.009   0.901     1.009
LEVY    0.055    0.011    0.360     0.084    0.171    0.184    0.265   0.174    0.113    0.150    0.141   0.184     0.141
LIBE    0.004    0.009    0.010     0.003    0.047    0.046    0.061   0.039    0.007    0.025    0.032   0.043     0.032
MADI    0.032    0.007    0.050     0.037    0.096    0.170    0.224   0.111    0.023    0.077    0.092   0.125     0.092
MANA    0.335    0.467    0.790     0.518    1.142    1.455    1.274   1.653    0.803    1.310    1.571   1.679     1.571
MARI    0.927    0.276    0.670     0.420    1.269    1.102    1.411   1.175    1.361    1.[illegible]    0.990   1.003     0.990
MART    0.510    0.074    0.510     0.312    0.601    0.562    0.474   1.395    0.973    1.2[illegible]    1.114   1.063     1.114
MONR    0.824    0.449    0.540     0.261    0.466    0.656    0.651   0.541    1.189    0.5[illegible]2    0.629   0.587     0.629

COUNTY CORPTOTL TOTLWLTH TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT PRIV_SFR TOTL_SFR STATEPCT PROPPCT PPR_SFR PPVEHICL

GULF    0.118    0.096    0.020     0.004    0.018    0.013    0.114   0.086    0.105     0.095    0.072   0.152   0.105
HAMI    0.076    0.064    0.020     0.006    0.019    0.014    0.069   0.068    0.073     0.064    0.055   0.138   0.077
HARD    0.095    0.145    0.130     0.018    0.111    0.076    0.093   0.262    0.161     0.145    0.182   0.679   0.197
HEND    0.212    0.195    0.070     0.015    0.197    0.129    0.182   0.223    0.218     0.195    0.202   0.531   0.214
HERN    0.236    0.261    0.150     0.061    0.121    0.099    0.170   0.317    0.265     0.261    0.316   0.538   0.398
HIGH    0.419    0.476    0.300     0.166    0.299    0.249    0.306   0.556    0.407     0.476    0.532   1.090   0.545
HILL    6.[illegible]    5.575    5.632     1.869    7.437    5.373    5.902   3.895    5.671     5.575    4.851   2.226   5.359
HOLM    0.[illegible]    0.049    0.220     0.005    0.023    0.016    0.044   0.064    0.048     0.049    0.034   0.059   0.121
INDI    0.[illegible]    0.582    0.580     0.751    0.327    0.433    0.454   0.602    0.604     0.632    0.927   1.033   0.564
JACK    0.[illegible]8    0.194    0.130     0.034    0.233    0.159    0.202   0.239    0.214     0.194    0.136   0.335   0.357
JEFF    0.151    0.069    0.040     0.014    0.089    0.036    0.052   0.119    0.079     0.069    0.080   0.299   0.091
LAFA    0.015    0.028    0.010     0.001    0.009    0.006    0.015   0.060    0.033     0.028    0.039   0.173   0.036
LAKE    0.704    0.956    0.690     0.535    0.554    0.549    0.671   1.387    0.974     0.966    1.155   2.539   1.271
LEE     1.988    1.755    1.411     1.058    1.117    1.089    1.191   1.659    1.595     1.706    2.148   2.243   2.337
LEON    1.239    1.125    1.931     0.368    0.554    0.491    0.630   0.901    1.136     1.125    1.495   0.808   1.445
LEVY    0.117    0.129    0.360     0.011    0.082    0.055    0.031   0.184    0.144     0.129    0.150   0.401   0.193
LIBE    0.017    0.024    0.010     0.002    0.003    0.003    0.017   0.043    0.027     0.024    0.026   0.048   0.045
MADI    0.051    0.071    0.050     0.015    0.038    0.030    0.030   0.125    0.080     0.071    0.077   0.271   0.124
MANA    0.611    1.188    0.790     0.979    0.547    0.707    0.857   1.679    1.134     1.188    1.310   2.226   1.935
MARI    0.484    0.987    0.670     0.251    0.446    0.373    0.550   1.003    0.991     0.987    1.250   1.483   1.235
MART    0.825    0.868    0.510     0.853    0.333    0.541    0.560   1.083    0.806     0.868    1.225   1.[illegible]6   0.743
MONR    0.636    0.632    0.640     0.347    0.265    0.295    0.348   0.587    0.617     0.632    0.862   0.305   0.839
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                              TAXABLE WEALTH IN FLORIDA COUNTIES
                    PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY
COUNTY  MOBLHOME  CONDCOOP  AG_PROP  NON_AG    SINGFAMR  PL_BOATS  AUTO_LIC  OTHR_LIC  P_INTANG    P_INCOME    VAC_RES   VAC_COMM

NASS     0.536     0.052     0.744    0.291     0.216     0.224     0.255     0.374     0.029       97100000   0.449     0.171
OKAL     0.436     0.545     0.169    0.252     0.611     1.431     1.168     1.210     0.057      425300000   0.376     0.197
OKEE     0.623   [illegible] 1.720  [illegible] 0.095     0.383     0.172     0.342     0.018       55100000   0.193     0.058
ORAN   [illegible] 0.850     1.930   10.514     5.748     3.332     5.369     4.365   [illegible] 2125300000   3.739    11.119
OSCE     0.377     0.097     2.158    1.583     0.421     0.331     0.464     0.716     0.037      155000000   0.739   [illegible]
PALM     4.973    15.370  [illegible] 4.157     5.595     6.483     5.920     5.058    12.639     2937200000   7.087   [illegible]
PASC     3.051     2.255     2.532    1.246   [illegible] 1.390     1.549   [illegible] 0.017      472600000   1.587     0.713
PINE    13.767     8.133     0.223  [illegible][illegible] 6.993     8.194     9.635     5.144     3564300000   3.656   [illegible]
POLK     5.862     0.359     6.695    7.733     2.459     2.391     3.174     4.713     1.017     1282900000   1.442     1.031
PUTN     0.478     0.019     0.830    0.403     0.417   [illegible] 0.484     0.784     0.032      152500000   0.015     0.058
STJO     0.223     0.339     1.029    1.999     0.359     0.334     0.339     0.445     0.319      174100000   0.984     0.890
STLU   [illegible] 0.312     3.072    2.185     0.829     0.800     0.770     0.376     0.226      297600000   2.135     1.273
SANT   [illegible] 0.000   [illegible] 0.552    0.159     0.470     0.463     0.541     0.020      189000000   0.632     0.310
SARA     2.282     3.318     0.340    3.003     3.295     3.552     2.338     3.279     4.381     1030500000   4.823   [illegible]
SEMI     1.036     0.458     0.202    3.909     2.367     0.213     2.373     1.199     0.248      524700000   1.209     2.402
SUMT     0.456     0.000     0.895    0.505     0.109     0.230     0.135   [illegible] 0.017       63200000   0.199     0.127
SUWA     0.055     0.000     0.493    0.251     0.044     0.105     0.179     0.322     0.015       75500000   0.126     0.024
TAYL     0.092     0.000     0.922    0.339     0.051     0.188     0.132     0.252     0.037       57200000   0.329     0.008
UNIO     0.021     0.000     0.292    0.005     0.010     0.030     0.059     0.085     0.001       22500000   0.007     0.034
VOLU     2.871     1.767     1.451    2.284     2.639     2.034     2.552     2.334     1.487      992600000   4.483     2.004
WAKU     0.017     0.000     0.240    0.142     0.040     0.167     0.072     0.176     0.010       25300000   0.124     0.014
WALT     0.146     0.205     0.927    0.063     0.188     0.155     0.155     0.628     0.017       61400000   1.090     0.057
COUNTY IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN   ADM   PRIVPROP CORPPROP TOTLPROP P_PRINC P_INCSFR PRIVTOTL

NASS    0.296    0.099    0.110      0.041    0.714    0.343    0.478   0.312    0.270    0.295    0.240    0.252     0.240
OKAL    0.362    0.257    0.560      0.362    0.635    1.202    1.709   0.633    0.370    0.528    0.649    0.653     0.649
OKEE    0.099    0.022    0.090      0.069    0.160    0.200    0.268   0.257    0.091    0.190    0.197    0.248     0.197
ORAN    6.234    3.915    5.652      0.579    6.136    5.004    5.499   4.905    5.442    5.122    4.251    3.465     4.251
OSCE    0.743    0.330  [illegible]   0.065    0.615    0.433    0.543   0.598    0.565    0.624    0.454    0.471     0.454
PALM    5.655    4.753  [illegible]   3.974    5.119    5.631    4.602   7.905    5.842    7.072    8.431    9.829     8.431
PASC    0.363    0.130  [illegible]   0.541    1.441    1.534    1.351   1.315    0.631    1.120    1.136    1.020     1.136
PINE    6.548    9.933    5.762      3.627    5.627    7.856    5.882   6.583    6.698    6.629    6.977    6.075     6.977
POLK    2.965    1.063    2.191      2.262    5.170    3.255    3.919   2.763    1.937    2.549    2.670    2.779     2.670
PUTN    0.104    0.026    0.240      0.031    0.499    0.313    0.658   0.396    0.061    0.261    0.354    0.322     0.354
STJO    0.655    0.237    0.220      0.071    0.333    0.474    0.463   0.501    0.035    0.674    0.535    0.519     0.535
STLU    0.787    0.455    0.470      0.205    0.716    0.814    0.800   1.117    1.002    1.071    0.850    0.862     0.850
SANT    0.213    0.114    0.200      0.064    0.772    0.353    0.778   0.388    0.240    0.328    0.331    0.312     0.331
SARA    1.995    0.349    2.301      0.798    1.771    1.923    1.524   3.151    2.094    2.724    3.315    3.325     3.315
SEMI    1.294    1.358    0.750      0.275    1.066    1.608    1.989   1.903    1.334    1.671    1.370    0.860     1.370
SUMT    0.106    0.037  [illegible]   0.033    0.329    0.245    0.300   0.213    0.110    0.171    0.177    0.212     0.177
SUWA    0.030    0.015    0.080      0.138    0.282    0.323    0.310   0.139    0.057    0.110    0.130    0.173     0.130
TAYL    0.116    0.011    0.090      0.022    0.322    0.172    0.236   0.122    0.366    0.099    0.114    0.146     0.118
UNIO    0.309    0.004    0.010      0.019    0.034    0.123    0.097   0.034    0.007    0.323    0.034    0.046     0.034
VOLU    2.310    1.466  [illegible]   0.568    2.372    2.303    2.307   2.506    2.814    2.530    2.300    2.025     2.300
WAKU    0.047    0.002    0.030      0.018    0.114    0.104    0.144   0.059    0.049    0.055    0.059    0.069     0.059
WALT    0.072    0.005    0.050      0.029    0.190    0.212    0.259   0.247    0.260    0.253    0.175    0.169     0.175
COUNTY CORPTOTL TOTLWLTH TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT PRIV_SFR TOTL_SFR STATEPCT PROPPCT PPR_SFR PPVEHICL

NASS    0.376    0.274    0.110    0.029    0.048    0.041    0.249    0.252    0.285     0.274    0.295    0.499    0.285
OKAL    0.451    0.549    0.560    0.057    0.393    0.258    0.382    0.653    0.531     0.549    0.528    0.625    1.211
OKEE    0.122    0.149    0.090    0.018    0.071    0.051    0.035    0.248    0.160     0.149    0.190    0.559    0.238
ORAN    5.459    4.109    5.652    1.433  [illegible] 1.419   2.577    3.465    3.770     4.109    5.122    3.144    5.032
OSCE    0.437  0.440  [illegible]  0.057  [illegible] 0.072 [illegible] 0.471   0.448     0.440  [illegible] 0.941  [illegible]
PALM    5.833    6.850  [illegible]  12.609 [illegible] 7.259   6.459    9.829    7.082     6.852    7.072   12.185    5.718
PASC    0.582 [illegible] [illegible] 0.017    0.339    0.339    0.579    1.020    0.936     1.008  [illegible] 1.222   1.785
PINE [illegible] [illegible] [illegible] 5.144  3.852    4.704    4.990    6.675    5.847     6.137  [illegible] 4.574 [illegible]
POLK    2.336 [illegible] [illegible] 1.017    2.285  [illegible] 2.852    2.779    2.786  [illegible] 2.549    3.341    3.575
PUTN    0.095 [illegible] [illegible] 0.032    0.085  [illegible] 0.210    0.322    0.245  [illegible] 0.261    0.356    0.541
STJO    0.312    0.433  [illegible]   0.319    0.047    0.173    0.223    0.519    0.412     0.438    0.574    0.956  [illegible]
STLU    0.839    0.739  [illegible]   0.226    0.234    0.231    0.331    0.862    0.720     0.739    1.071    1.675    0.880
SANT    0.353    0.327    0.200    0.020    0.078    0.057    0.273    0.312    0.319     0.327    0.328    0.325    0.417
SARA    1.863 [illegible] 2.301  [illegible]  0.445    2.223    2.083    3.325    2.259     2.433    2.724    2.372    2.582
SEMI    0.813    1.119    0.750    0.248    0.325    0.297    0.534    0.860    0.368     1.119    1.671    0.996    1.519
SUMT    0.141    0.159    0.060    0.017    0.035    0.029    0.121    0.212    0.189     0.159    0.171    0.415    0.243
SUWA    0.151 [illegible] 0.080    0.015    0.122    0.069    0.148    0.173    0.160     0.140    0.110    0.323    0.215
TAYL    0.132    0.123    0.090    0.037    0.056    0.049    0.133    0.145    0.137     0.123    0.099    0.258    0.167
UNIO    0.009    0.026    0.010    0.001    0.018    0.012    0.016    0.046    0.029     0.026    0.023    0.080    0.062
VOLU    1.924    2.105    1.301    1.487    0.788    1.045    1.457    2.025    1.955     2.106    2.530    1.360    2.523
WAKU    0.055    0.057    0.030    0.010    0.019    0.016    0.046    0.069    0.051     0.057    0.055    0.096    0.104
WALT    0.155    0.166    0.050    0.017    0.040    0.031    0.080    0.169    0.162     0.166    0.253    0.363    0.175
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                                        TAXABLE WEALTH IN FLORIDA COUNTIES
                                   PERCENT OF STATE TOTAL FOR COUNTY FOR EACH CATAGORY

COUNTY  MOBLHOME  CONDOCOOP  AG_PROP  NON_AG   SINGFAMR  PL_BOATS  AUTO_LIC  OTHR_LIC  P_INTANG    P_INCOME    VAC_RES  VAC_COMM

 WASH     0.026      0        0.407    0.051    0.052     0.102     0.105     0.175     0.009      41400000     0.17     0.013
 UNAS                                                                                  32.025
 ****   100.000     100      100.000  100.000  100.000   100.000   100.000   100.000   100.000  43783000000   100.00   100.000

COUNTY IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN   ADM   PRIVPROP CORPPROP TOTLPROP P_PRINC P_INCSFR PRIVTOTL

 WASH    0.02    0.014    0.04     0.007    0.156    0.166   0.207   0.075    0.055    0.066    0.073   0.084     0.073
 UNAS                              26.318                                                       7.398              7.398
 ****   100.00  100.000   100.00  100.000  100.000  100.000 100.000 100.000  100.000  100.000  100.000 100.000   100.000

COUNTY CORPTOTL TOTLWLTH TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT PRIV_SFR TOTL_SFR STATEPCT PROPPCT PPR_SFR PPVEHICL

 WASH    0.055    0.069    0.04     0.009    0.011    0.010    0.055    0.084    0.072     0.069   0.065   0.121   0.126
 UNAS    9.045    8.228            32.026   23.537   25.693   18.441                       8.228
 ****  100.000  100.000   100.00  100.000  100.000  100.000  100.000  100.000  100.000   100.000 100.000 100.000 100.000
```

# APPENDIX G

# SCHOOL DISTRICT NON-EXEMPT PROPERTY
# ASSESSED VALUATIONS 1974
# (IN THOUSANDS)

| DISTRICT | AMOUNT | PERCENT OF STATE | RANK |
|---|---:|---:|---:|
| Alachua | 749,013 | .922 | 22 |
| Baker | 52,083 | .064 | 60 |
| Bay | 577,217 | .710 | 28 |
| Bradford | 114,125 | .140 | 51 |
| Brevard | 1,924,017 | 2.367 | 11 |
| Broward | 10,878,172 | 13.384 | 2 |
| Calhoun | 68,289 | .084 | 57 |
| Charlotte | 663,498 | .816 | 26 |
| Citrus | 296,498 | .365 | 34 |
| Clay | 449,470 | .553 | 32 |
| Collier | 1,578,527 | 1.942 | 13 |
| Columbia | 185,726 | .229 | 39 |
| Dade | 16,462,677 | 20.256 | 1 |
| DeSoto | 136,221 | .168 | 46 |
| Dixie | 39,818 | .049 | 64 |
| Duval | 3,886,909 | 4.782 | 6 |
| Escambia | 1,512,260 | 1.861 | 14 |
| Flagler | 125,994 | .155 | 47 |
| Franklin | 77,737 | .096 | 54 |
| Gadsden | 142,654 | .176 | 44 |
| Gilchrist | 45,611 | .059 | 62 |
| Glades | 99,820 | .123 | 52 |
| Gulf | 94,310 | .116 | 53 |
| Hamilton | 57,871 | .071 | 59 |
| Hardee | 153,809 | .189 | 43 |
| Hendry | 170,456 | .210 | 43 |
| Hernando | 224,232 | .276 | 40 |
| Highlands | 432,589 | .532 | 37 |
| Hillsborough | 3,442,522 | 4.236 | 7 |
| Holmes | 52,000 | .064 | 61 |
| Indian River | 722,394 | .889 | 23 |
| Jackson | 140,539 | .173 | 45 |
| Jefferson | 75,215 | .093 | 55 |
| Lafayette | 33,433 | .041 | 65 |
| Lake | 948,497 | 1.167 | 17 |
| Lee | 1,618,565 | 1.992 | 12 |
| Leon | 1,221,389 | 1.503 | 15 |
| Levy | 125,439 | .154 | 48 |
| Liberty | 26,211 | .032 | 66 |
| Madison | 73,291 | .090 | 56 |
| Manatee | 1,079,899 | 1.329 | 16 |
| Marion | 679,368 | .836 | 25 |
| Martin | 931,563 | 1.146 | 18 |
| Monroe | 682,741 | .840 | 24 |
| Nassau | 274,494 | .338 | 35 |
| Okaloosa | 459,357 | .565 | 31 |
| Okeechobee | 153,986 | .190 | 42 |
| Orange | 4,595,297 | 5.654 | 5 |
| Osceola | 559,636 | .689 | 29 |

## SCHOOL DISTRICT NON-EXEMPT PROPERTY ASSESSED VALUATIONS 1974 - continued
(IN THOUSANDS)

| DISTRICT | AMOUNT | PERCENT OF STATE | RANK |
|---|---|---|---|
| Palm Beach | 5,201,960 | 6.401 | 4 |
| Pasco | 811,474 | .998 | 20 |
| Pinellas | 5,399,535 | 6.643 | 3 |
| Polk | 2,584,676 | 3.180 | 8 |
| Putnam | 250,943 | .309 | 36 |
| St. Johns | 533,964 | .657 | 30 |
| St. Lucie | 761,809 | .973 | 21 |
| Santa Rosa | 590,790 | .727 | 27 |
| Saracota | 2,360,899 | 2.905 | 9 |
| Seminole | 862,431 | 1.061 | 19 |
| Sumter | 158,523 | .195 | 41 |
| Suwannee | 115,288 | .142 | 50 |
| Taylor | 115,422 | .142 | 49 |
| Union | 23,114 | .028 | 67 |
| Volusia | 2,093,436 | 2.576 | 10 |
| Wakulla | 47,109 | .058 | 63 |
| Walton | 199,380 | .245 | 38 |
| Washington | 66,109 | .081 | 58 |
| State | 81,274,735 | 100.081 | |

# APPENDIX H

### AVERAGE ADM AND PER CAPITA NON-EXEMPT SCHOOL DISTRICT PROPERTY WITH PERCENT OF STATE AVERAGE AND STATE RANK

| DISTRICT | AVERAGE ADM PROPERTY | % OF STATE AVG. | RANK | AVERAGE PER CAPITA PROPERTY | % OF STATE AVG. | RANK |
|---|---|---|---|---|---|---|
| Alachua | 33,877 | .640 | 41 | 5,726 | .598 | 57 |
| Baker | 15,735 | .297 | 64 | 4,234 | .442 | 63 |
| Bay | 29,135 | .550 | 51 | 6,301 | .658 | 52 |
| Bradford | 29,712 | .561 | 50 | 7,002 | .731 | 45 |
| Brevard | 33,904 | .640 | 40 | 7,635 | .797 | 42 |
| Broward | 79,855 | 1.508 | 7 | 12,414 | 1.296 | 11 |
| Calhoun | 33,541 | .633 | 42 | 8,228 | .859 | 35 |
| Charlotte | 116,669 | 2.203 | 3 | 15,723 | 1.642 | 5 |
| Citrus | 45,685 | .862 | 25 | 8,399 | .877 | 33 |
| Clay | 32,283 | .609 | 43 | 9,423 | .984 | 26 |
| Collier | 127,475 | 2.407 | 2 | 25,175 | 2.629 | 1 |
| Columbia | 26,151 | .494 | 54 | 6,449 | .673 | 50 |
| Dade | 67,379 | 1.272 | 12 | 11,448 | 1.195 | 13 |
| DeSoto | 38,732 | .731 | 32 | 7,484 | .781 | 43 |
| Dixie | 24,220 | .457 | 58 | 6,033 | .630 | 55 |
| Duval | 35,267 | .666 | 37 | 6,721 | .702 | 48 |
| Escambia | 31,733 | .599 | 45 | 6,724 | .702 | 47 |
| Flagler | 86,772 | 1.638 | 5 | 19,090 | 1.993 | 4 |
| Franklin | 42,340 | .799 | 28 | 9,840 | 1.027 | 23 |
| Gadsden | 14,694 | .277 | 67 | 3,648 | .381 | 65 |
| Gilchrist | 34,057 | .643 | 39 | 9,335 | .975 | 28 |
| Glades | 83,114 | 1.569 | 6 | 19,573 | 2.043 | 2 |
| Gulf | 35,535 | .671 | 36 | 8,652 | .903 | 32 |
| Hamilton | 25,216 | .476 | 55 | 6,729 | .703 | 46 |
| Hardee | 36,004 | .680 | 35 | 8,314 | .868 | 34 |
| Hendry | 43,153 | .815 | 26 | 10,721 | 1.119 | 20 |
| Hernando | 40,718 | .769 | 30 | 7,868 | .821 | 40 |
| Highlands | 58,561 | 1.106 | 19 | 10,107 | 1.005 | 24 |
| Hillsborough | 30,323 | .572 | 49 | 5,684 | .593 | 58 |
| Holmes | 15,485 | .292 | 66 | 4,160 | .434 | 64 |

## AVERAGE ADM AND PER CAPITA NON-EXEMPT SCHOOL DISTRICT PROPERTY WITH PERCENT OF STATE AVERAGE AND STATE RANK - continued

| DISTRICT | AVERAGE ADM PROPERTY | % OF STATE AVG. | RANK | AVERAGE PER CAPITA PROPERTY | % OF STATE AVG. | RANK |
|---|---|---|---|---|---|---|
| Indian River | 79,737 | 1.505 | 8 | 15,613 | 1.630 | 6 |
| Jackson | 17,456 | .330 | 63 | 3,411 | .356 | 66 |
| Jefferson | 31,171 | .588 | 47 | 8,002 | .835 | 38 |
| Lafayette | 40,772 | .770 | 29 | 10,785 | 1.126 | 19 |
| Lake | 55,040 | 1.039 | 21 | 10,939 | 1.142 | 16 |
| Lee | 60,430 | 1.141 | 15 | 10,342 | 1.080 | 21 |
| Leon | 58,569 | 1.106 | 18 | 9,170 | .957 | 29 |
| Levy | 30,866 | .583 | 48 | 8,041 | .840 | 37 |
| Liberty | 27,884 | .526 | 53 | 6,721 | .702 | 48 |
| Madison | 21,337 | .403 | 59 | 5,090 | .531 | 60 |
| Manatee | 55,252 | 1.043 | 20 | 8,744 | .913 | 31 |
| Marion | 33,384 | .592 | 46 | 7,266 | .759 | 44 |
| Martin | 128,015 | 2.417 | 1 | 19,530 | 2.039 | 3 |
| Monroe | 68,377 | 1.291 | 11 | 12,257 | 1.280 | 12 |
| Nassau | 37,458 | .707 | 33 | 9,433 | .985 | 25 |
| Okaloosa | 17,514 | .331 | 62 | 4,504 | .470 | 62 |
| Okeechobee | 37,439 | .707 | 34 | 9,058 | .946 | 30 |
| Orange | 54,462 | 1.028 | 22 | 10,823 | 1.130 | 18 |
| Osceola | 67,232 | 1.269 | 13 | 15,249 | 1.592 | 7 |
| Palm Beach | 73,668 | 1.391 | 10 | 10,887 | 1.137 | 17 |
| Pasco | 39,143 | .739 | 31 | 6,233 | .651 | 53 |
| Pinellas | 59,833 | 1.130 | 16 | 8,100 | .846 | 36 |
| Polk | 42,988 | .812 | 27 | 9,365 | .978 | 27 |
| Putman | 24,870 | .470 | 56 | 5,769 | .602 | 56 |
| St. Johns | 75,090 | 1.418 | 9 | 13,283 | 1.387 | 9 |
| St. Lucie | 62,032 | 1.171 | 14 | 11,025 | 1.151 | 15 |
| Santa Rosa | 49,492 | .934 | 24 | 12,597 | 1.315 | 10 |
| Sarasota | 100,954 | 1.906 | 4 | 14,466 | 1.510 | 8 |
| Seminole | 28,255 | .533 | 52 | 6,323 | .660 | 51 |
| Sumter | 34,387 | .649 | 38 | 7,695 | .803 | 41 |

## AVERAGE ADM AND PER CAPITA NON-EXEMPT SCHOOL DISTRICT PROPERTY WITH PERCENT OF STATE AVERAGE AND STATE RANK - continued

| DISTRICT | AVERAGE ADM PROPERTY | % OF STATE AVG. | RANK | AVERAGE PER CAPITA PROPERTY | % OF STATE AVG. | RANK |
|---|---|---|---|---|---|---|
| Suwannee | 24,225 | .457 | 57 | 6,100 | .637 | 54 |
| Taylor | 31,841 | .601 | 44 | 7,906 | .825 | 39 |
| Union | 15,555 | .294 | 65 | 2,223 | .232 | 67 |
| Volusia | 59,152 | 1.117 | 17 | 9,856 | 1.029 | 22 |
| Wakulla | 21,259 | .401 | 60 | 5,353 | .559 | 59 |
| Walton | 50,146 | .947 | 23 | 11,077 | 1.156 | 14 |
| Washington | 20,796 | .393 | 61 | 4,689 | .490 | 61 |
| State | 52,970 |  |  | 9,578 |  |  |

# APPENDIX I

TAXABLE WEALTH IN FLORIDA COUNTIES
TAXABLE AMOUNTS PER ADM

| COUNTY | PRIVPROP | SINGFAMR | PPR_SFR | PPVEHICL | PRIVTOTL | PRIV_SFR | COMPPROP | STATEPCT | P_PRINC | P_INCSFR | COMPTOTL | TOTLWLTH | TOTL_SFR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALAC | 19320.3 | 15283.0 | 4037.3 | 13454.9 | 35740 | 20455.5 | 11518.1 | 0.55918 | 35740 | 20456.6 | 29590 | 65330 | 50047 |
| BAKE | 12319.0 | 3621.9 | 8697.1 | 19165.4 | 22931 | 20279.1 | 0.0 | 0.25142 | 22931 | 20279.1 | 5957 | 28888 | 65256 |
| BAY | 15342.9 | 10125.2 | 4932.7 | 12231.7 | 29386 | 19246.1 | 10798.9 | 0.54275 | 29386 | 19246.1 | 32411 | 52297 | 52157 |
| BRAD | 13737.6 | 13131.5 | 8555.8 | 11695.3 | 30940 | 20839.2 | 6089.3 | 0.42817 | 30940 | 20808.2 | 18205 | 49145 | 34013 |
| BREV | 22499.2 | 17016.1 | 5483.1 | 11361.0 | 33513 | 16796.5 | 11237.7 | 0.48835 | 33513 | 16795.6 | 22240 | 55052 | 39235 |
| BROW | 49457.7 | 27815.9 | 13537.5 | 16397.4 | 80443 | 52623.0 | 29798.8 | 1.25190 | 80443 | 52623.0 | 63250 | 143693 | 115873 |
| CALH | 9261.1 | 6428.3 | 14882.3 | 9821.3 | 31102 | 24623.0 | 3335.3 | 0.45981 | 31102 | 24623.0 | 21675 | 52777 | 45298 |
| CHAR | 56172.3 | 42075.0 | 15475.2 | 24741.8 | 93621 | 50920.2 | 55815.4 | 1.54642 | 93621 | 50924.2 | 83880 | 177500 | 134803 |
| CITR | 20348.9 | 14291.2 | 6057.7 | 18481.0 | 41751 | 27454.3 | 13015.1 | 0.79131 | 41751 | 27454.3 | 49075 | 90826 | 75523 |
| CLAY | 21951.3 | 17744.3 | 4207.1 | 9272.9 | 31697 | 13953.1 | 9651.7 | 0.44723 | 31697 | 13953.1 | 19642 | 51339 | 33595 |
| COLL | 57489.7 | 45712.9 | 21772.3 | 17574.6 | 128760 | 83047.4 | 34083.4 | 1.64517 | 128760 | 83047.4 | 60073 | 188833 | 153125 |
| COLU | 15302.6 | 7421.1 | 7881.5 | 10623.1 | 25430 | 19008.8 | 5875.1 | 0.42393 | 25430 | 19008.8 | 22916 | 49346 | 41927 |
| DADE | 32323.9 | 23346.2 | 3376.8 | 13424.3 | 54190 | 32843.5 | 33022.1 | 1.23097 | 54190 | 32843.5 | 55101 | 141291 | 117945 |
| DESO | 28216.3 | 5014.4 | 23201.9 | 12745.9 | 43254 | 35439.5 | 5268.2 | 0.54775 | 43254 | 35439.5 | 19159 | 62413 | 55348 |
| DIXI | 16551.5 | 9133.5 | 13329.0 | 9973.3 | 29073 | 23949.4 | 3525.3 | 0.41301 | 29073 | 23949.4 | 18332 | 47405 | 42231 |
| DUVA | 16478.0 | 14405.0 | 2072.0 | 12679.8 | 38118 | 19711.5 | 15024.9 | 0.91551 | 38118 | 19711.5 | 71079 | 109197 | 90791 |
| ESCA | 12720.8 | 10679.0 | 2041.8 | 11307.8 | 25212 | 14582.6 | 0.0 | 0.42071 | 25212 | 14582.6 | 23027 | 48239 | 37510 |
| FLAG | 43003.3 | 15031.6 | 27971.5 | 20592.8 | 69888 | 53255.6 | 65235.6 | 1.36349 | 69888 | 53256.6 | 104569 | 179457 | 162425 |
| FRAN | 22075.7 | 14743.4 | 7332.3 | 6070.2 | 32200 | 18056.5 | 13574.9 | 0.43451 | 32200 | 18056.6 | 23412 | 55612 | 41458 |
| GADS | 8306.2 | 3223.9 | 5082.3 | 5734.4 | 17566 | 14342.4 | 2547.2 | 0.20647 | 17566 | 14342.4 | 15317 | 32883 | 29580 |
| GILC | 24553.9 | 2640.2 | 21913.7 | 11307.2 | 36659 | 33938.3 | 3772.0 | 0.43435 | 36659 | 33938.3 | 13147 | 49055 | 47135 |
| GLAD | 52500.1 | 4183.5 | 48316.6 | 10572.9 | 63674 | 59490.7 | 10228.6 | 1.04920 | 63674 | 59490.7 | 56753 | 120427 | 116243 |
| GULF | 14455.6 | 5139.2 | 9316.4 | 9052.4 | 23834 | 16693.3 | 6023.8 | 0.55232 | 23834 | 15695.3 | 34560 | 63395 | 58256 |
| HAMI | 11615.7 | 2454.1 | 9161.6 | 7859.9 | 19657 | 17202.7 | 6248.0 | 0.42579 | 19657 | 17202.7 | 29216 | 48872 | 46413 |
| HARD | 28679.0 | 4447.6 | 24231.4 | 10342.8 | 39893 | 35444.9 | 3422.8 | 0.51912 | 39893 | 35444.9 | 19692 | 59585 | 55137 |
| HEND | 26244.0 | 5760.2 | 20483.8 | 12137.5 | 39137 | 33375.4 | 12238.7 | 0.75624 | 39137 | 33376.4 | 47664 | 86801 | 81041 |
| HERN | 27089.3 | 12191.8 | 14897.4 | 16183.9 | 45508 | 33316.4 | 16061.2 | 0.72914 | 45508 | 33316.4 | 38067 | 83575 | 71384 |
| HIGH | 43192.2 | 20680.5 | 22511.7 | 16510.2 | 64224 | 43543.8 | 21155.6 | 0.90779 | 64224 | 43543.8 | 49154 | 113378 | 92698 |
| HILL | 16267.2 | 13276.5 | 2990.7 | 13520.9 | 33110 | 19833.4 | 15046.8 | 0.75350 | 33110 | 19833.4 | 53376 | 86486 | 73210 |
| HOLM | 7510.7 | 4940.3 | 2570.4 | 8033.1 | 15948 | 11007.8 | 0.0 | 0.22975 | 15948 | 11007.8 | 9963 | 25911 | 20971 |
| INDI | 42554.6 | 25169.5 | 17385.1 | 16160.3 | 76328 | 51159.1 | 30265.2 | 1.12440 | 76328 | 51156.1 | 56225 | 132553 | 107384 |
| JACK | 9692.9 | 3339.1 | 6353.8 | 9926.0 | 20471 | 17131.8 | 2981.1 | 0.36897 | 20471 | 17131.8 | 21879 | 42350 | 34011 |
| JEFF | 21365.6 | 2967.3 | 18398.3 | 8457.1 | 31525 | 28557.6 | 3045.9 | 0.43714 | 31525 | 28557.6 | 18650 | 50175 | 47207 |
| LAFA | 33930.4 | 1733.7 | 32196.7 | 9956.7 | 43955 | 42221.0 | 1832.2 | 0.52421 | 43955 | 42221.0 | 16214 | 60169 | 58435 |
| LAKE | 38405.8 | 15937.1 | 22468.7 | 17800.0 | 62484 | 46546.7 | 11967.7 | 0.80032 | 62484 | 46546.7 | 36264 | 98748 | 82811 |
| LEE | 36189.3 | 23416.9 | 12772.4 | 19527.5 | 63540 | 40123.6 | 23476.9 | 1.01187 | 63540 | 40123.6 | 52602 | 116142 | 92726 |
| LEON | 23203.6 | 17294.9 | 5908.7 | 15503.5 | 42278 | 24982.8 | 30565.9 | 0.82790 | 42278 | 24982.8 | 52737 | 95015 | 77720 |
| LEVY | 19223.9 | 4175.6 | 15048.3 | 10636.3 | 30417 | 26241.4 | 8420.1 | 0.48733 | 30417 | 26241.4 | 25520 | 55937 | 51761 |
| LIBE | 18415.0 | 3161.4 | 15253.7 | 10824.7 | 29765 | 26603.9 | 2238.9 | 0.34569 | 29765 | 26603.9 | 15652 | 45417 | 42256 |
| MADI | 14445.7 | 2432.0 | 12013.7 | 6095.0 | 23434 | 21000.7 | 2472.2 | 0.31811 | 23434 | 21000.7 | 13079 | 36512 | 34079 |
| MANA | 37399.0 | 20026.5 | 17372.5 | 26192.8 | 70199 | 49672.7 | 12474.0 | 0.93244 | 70199 | 49672.7 | 36827 | 107026 | 86500 |
| MARI | 24322.0 | 13171.3 | 11150.7 | 13290.1 | 39949 | 26777.2 | 19077.1 | 0.69956 | 39949 | 26777.2 | 40347 | 80295 | 67124 |
| MART | 85894.5 | 47623.0 | 38271.5 | 23030.0 | 133693 | 86070.0 | 40654.3 | 1.82957 | 133693 | 86070.0 | 76339 | 210032 | 162409 |
| MONR | 28763.7 | 21044.7 | 7719.1 | 14250.1 | 55019 | 33974.5 | 36147.3 | 0.97188 | 55019 | 33974.5 | 56533 | 111552 | 90508 |
| NASS | 19102.4 | 8725.2 | 10377.2 | 8720.2 | 28684 | 19909.1 | 11189.6 | 0.57257 | 28684 | 19909.1 | 37047 | 65731 | 57006 |
| OKAL | 10852.0 | 7219.9 | 3632.0 | 10351.8 | 21619 | 14399.4 | 4230.5 | 0.32145 | 21619 | 14399.4 | 15277 | 36896 | 29677 |
| OKEE | 27346.9 | 6250.3 | 21096.6 | 12255.0 | 41776 | 34915.4 | 6711.3 | 0.55527 | 41776 | 34915.4 | 22072 | 63848 | 56988 |
| ORAN | 25042.2 | 19268.9 | 5773.3 | 13344.2 | 44013 | 23744.2 | 19575.9 | 0.74717 | 44013 | 23744.2 | 41747 | 85760 | 65341 |
| OSCE | 32174.9 | 14935.7 | 17239.3 | 14103.7 | 47676 | 32720.8 | 24173.2 | 0.81143 | 47676 | 32720.8 | 45460 | 93136 | 78200 |
| PALM | 50153.4 | 23835.4 | 26318.0 | 18122.1 | 104310 | 80473.6 | 25112.0 | 1.48930 | 104310 | 80473.6 | 66517 | 170827 | 145991 |
| PASC | 28416.2 | 19425.9 | 8990.3 | 19277.1 | 47857 | 28430.9 | 12155.5 | 0.74591 | 47857 | 28430.9 | 37759 | 85616 | 66189 |
| PINE | 31679.9 | 23780.8 | 7899.1 | 21161.8 | 67541 | 42760.4 | 22526.6 | 1.04349 | 67541 | 42750.4 | 52231 | 119772 | 98992 |
| POLK | 22081.4 | 12084.5 | 9996.9 | 13308.5 | 38802 | 26717.4 | 9770.9 | 0.71321 | 38802 | 26717.4 | 43635 | 82437 | 70352 |
| PUTN | 17590.2 | 12203.1 | 5387.1 | 12708.5 | 30040 | 18437.0 | 1842.5 | 0.41652 | 30040 | 18437.0 | 17158 | 47505 | 35605 |
| STJO | 44142.3 | 23637.6 | 20504.7 | 12650.0 | 65012 | 42174.3 | 27119.1 | 0.94526 | 65012 | 42174.3 | 43485 | 108497 | 84860 |
| STLU | 40048.7 | 19735.7 | 20313.0 | 10037.8 | 60495 | 40558.1 | 23775.9 | 0.92278 | 60495 | 40558.1 | 45422 | 105917 | 85940 |
| SANT | 14568.7 | 9140.5 | 5428.2 | 9325.5 | 24233 | 15092.5 | 5105.5 | 0.32060 | 24233 | 15092.5 | 24043 | 48276 | 39135 |
| SARA | 60366.2 | 46573.0 | 13793.1 | 23594.4 | 128834 | 82198.2 | 27173.1 | 1.39617 | 128834 | 82198.2 | 54374 | 183208 | 141572 |
| SEMI | 28356.1 | 23979.0 | 4377.1 | 14573.5 | 39204 | 16293.1 | 13251.8 | 0.56263 | 39204 | 16293.1 | 25375 | 64579 | 41668 |
| SUMT | 20321.0 | 6579.1 | 13741.9 | 12262.4 | 33527 | 26548.3 | 7212.7 | 0.52878 | 33527 | 26548.3 | 27166 | 67693 | 53714 |
| SUWA | 13034.4 | 2731.0 | 10303.4 | 10044.6 | 23774 | 21053.1 | 4231.0 | 0.45217 | 23774 | 21053.1 | 28126 | 51900 | 49179 |
| TAYL | 15025.7 | 4124.0 | 10901.7 | 10207.7 | 27386 | 23222.3 | 5503.2 | 0.52047 | 27386 | 23222.3 | 32353 | 59739 | 55575 |
| UNIO | 10222.6 | 2059.3 | 8163.3 | 9719.4 | 20014 | 17957.4 | 1377.9 | 0.27087 | 20014 | 17957.4 | 11076 | 31091 | 29034 |
| VOLU | 31718.8 | 23703.2 | 8015.5 | 10563.5 | 567 | 33083.7 | 24135.1 | 0.91301 | 56787 | 33083.7 | 48008 | 104795 | 81392 |
| WAKU | 11923.6 | 5310.3 | 6613.3 | 10540.1 | 23359 | 18048.6 | 6752.9 | 0.33879 | 23359 | 18048.6 | 22165 | 45524 | 40234 |
| WALT | 27878.7 | 13943.8 | 13934.9 | 9839.0 | 38557 | 24613.3 | 19877.4 | 0.64015 | 38557 | 24613.3 | 34919 | 73476 | 59552 |
| WASH | 10615.9 | 4792.1 | 5823.9 | 8649.7 | 20009 | 15216.8 | 5041.2 | 0.33236 | 20009 | 15216.8 | 18139 | 38148 | 33356 |
| UN.S | | | | | | | | | | | | | |
| **** | 29198.9 | 19258.9 | 9939.9 | 14587.0 | 56938 | 37679.1 | 19782.4 | 1.00000 | 56938 | 37679.1 | 57842 | 114780 | 95521 |

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                           TAXABLE WEALTH IN FLORIDA COUNTIES
                              TAXABLE AMOUNTS PER ADM

COUNTY     C_INCOME     TOTLINCM     R_INCINT     C_INCINT     I_INCINT     TTINCINT

 ALAC       1748.58      1748.58       2754.6       8833.5      11588.1      20523.6
 BAKE        217.83       217.83        416.6       1776.9       2193.5       6379.0
 BAY        1146.39      1146.39       1541.6       9596.0      11137.6      23565.8
 BRAD        469.29       469.29        205.7       2933.2       3138.9      12371.4
 BREV       1480.19      1480.19       1450.4       4061.6       5512.0      13432.9
 BROW       3337.20      3337.20      17397.7      18232.3      35630.0      55338.7
 CALH        704.28       704.28         19.0       2024.6       2043.6      13737.4
 CHAR       1390.65      1390.65      10706.2      11697.4      22403.6      30470.4
 CITR       1222.08      1222.08       3355.6       7391.3      10746.9      18423.1
 CLAY        517.87       517.87       1473.2       3998.9       5472.1      11463.0
 COLL       2591.11      2591.11      43600.0      13209.7      56809.7      69127.4
 COLU       1219.29      1219.29        504.2       7240.8       7745.0      17546.9
 DADE       4823.51      4823.51      10442.0      31703.9      42145.9      62321.2
 DESO        820.05       820.05       1489.5       6193.5       7683.0      15383.0
 DIXI        438.58       438.58        443.3      10119.8      10563.1      15254.7
 DUVA       1965.30      1965.30       4959.6      43211.9      48171.5      61014.5
 ESCA       1157.53      1157.53       1233.0       7437.9       8670.9      24250.3
 FLAG       1241.43      1241.43       4692.2       2443.9       7136.1      29025.3
 FRAN        589.07       589.07       2053.9       2486.7       4540.6      11840.6
 GADS        408.49       408.49       3525.7       6162.4       9688.1      16145.7
 GILC        519.75       519.75        717.3       1401.3       2118.6      10142.3
 GLAD        300.18       300.18        601.2      10266.0      10867.2      47125.2
 GULF        271.67       271.67        620.3       2280.7       2377.2      33033.1
 HAMI        314.17       314.17        571.2       2776.5       3347.7      23330.1
 HARD       1097.06      1097.06        870.8       8826.5       9697.3      17140.4
 HEND        638.89       638.89        755.2      16972.8      17728.0      36180.5
 HERN        981.97       981.97       2235.0       7523.8       9758.8      24641.1
 HIGH       1464.11      1464.11       4521.9      13785.2      18307.1      32520.2
 HILL       1797.30      1797.30       3321.8      22370.2      25692.0      40851.5
 HOLM        214.72       214.72        304.3       2287.1       2591.4      10257.5
 INDI       2306.39      2306.39      17392.5       8536.4      25928.9      39552.8
 JACK        582.12       582.12        852.0       9881.5      10733.5      19750.0
 JEFF        597.52       597.52       1190.2       6944.9       8135.1      16794.1
 LAFA        439.66       439.66        147.6       3675.0       3822.6      14529.5
 LAKE       1443.47      1443.47       6277.9      10971.8      17249.7      30574.0
 LEE        1897.86      1897.86       7823.7      14226.5      22050.2      33948.9
 LEON       2644.98      2644.98       3565.6       9226.1      12791.7      25656.7
 LEVY        532.25       532.25        556.8       6850.7       7407.5      17548.7
 LIBE        383.53       383.53        525.5       1217.6       1743.1      13449.0
 MADI        524.76       524.76        892.0       3811.5       4703.5      11498.4
 MANA       1457.18      1457.18      10107.2       9540.7      19647.9      30460.1
 MARI       1115.33      1115.33       2336.5       7027.5       9364.0      23506.0
 MART       2526.51      2526.51      24753.4      15627.1      40380.5      60453.5
 MONR       2310.75      2310.75       7005.3       9059.1      16064.4      27341.3
 NASS        541.16       541.16        811.7       2242.2       3053.9      25718.8
 OKAL        907.19       907.19        435.5       5114.3       5549.8      11432.2
 OKEE        788.37       788.37        873.3       5887.6       6760.9      16254.5
 ORAN       2414.07      2414.07       4822.7       4307.9       9130.6      26793.9
 OSCE        952.82       952.82       1377.8       3324.8       4702.6      22054.2
 PALM       2918.19      2918.19      35033.5      20080.0      55113.5      77438.6
 PASC        904.28       904.28       5153.5       3739.8       8893.3      25753.6
 PINE       2301.04      2301.04      13739.6      14559.0      28298.6      43444.1
 POLK       1492.99      1492.99       3411.9      12967.6      16379.5      37257.7
 PUTN        857.51       857.51       1041.3       3313.8       4355.1      16560.9
 STJO       1115.35      1115.35       3074.5       8144.5      11219.0      24605.7
 STLU       1379.70      1379.70       3757.3       6435.5      10192.8      24352.2
 SANT        504.03       504.03        338.3       2239.2       2577.5      18275.5
 SARA       3391.47      3391.47      37803.5      13802.3      51605.8      72004.5
 SEMI        855.84       855.84       1542.5       3730.5       5273.0      13755.3
 SUMT        459.21       459.21        704.0       2537.1       3241.1      20697.1
 SUWA        506.33       506.33        645.1       9457.3      10102.4      24450.4
 TAYL        895.07       895.07       2062.9       5265.0       7327.9      28912.4
 UNIO        242.61       242.61         76.7       4126.9       4203.6       9775.3
 VOLU       1833.58      1833.58       8479.6       7593.2      16072.8      32352.4
 WAKU        468.00       468.00        895.3       2922.6       3817.9      16327.4
 WALT        453.38       453.38        839.5       3427.2       4266.7      15881.0
 WASH        453.62       453.62        543.2       1143.8       1687.0      13641.4
 GRAS          .            .            .            .            .            .
 ****       2348.69      2348.69      13152.2      22228.0      35380.2      51211.4
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## TAXABLE WEALTH IN FLORIDA COUNTIES
### TAXABLE AMOUNTS PER CAPITA

| COUNTY | PRIVPROP | SINGFAMR | PPR_SFR | PPVEHICL | PRIVTOTL | PRIV_SFR | COMPPROP | STATEFCT | P_PRINC | P_INCSFR | COMPTOTL | TOTLWLTH | TOTL_SFR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALAC | 3695.9 | 2333.37 | 682.5 | 2309.87 | 6041.3 | 3457.9 | 1947.0 | 0.93201 | 6041.3 | 3451.9 | 5001.7 | 11043.2 | 6353.8 |
| BAKE | 3315.1 | 705.35 | 2209.5 | 2735.37 | 6162.8 | 5457.2 | 3.0 | 0.37477 | 6162.8 | 5457.2 | 1503.2 | 7765.9 | 7060.0 |
| BAY | 3253.5 | 2133.20 | 2040.4 | 2765.87 | 5335.7 | 4162.7 | 2373.5 | 0.64820 | 6357.7 | 4162.7 | 7155.3 | 13474.3 | [illegible] |
| BRAD | 1474.7 | 3387.80 | 2338.8 | 2140.23 | 7290.8 | 4903.3 | 1474.9 | 0.55747 | 7290.0 | 4903.3 | 8269.9 | 15550.3 | [illegible] |
| BREV | 5529.3 | 3951.23 | 1972.1 | 2304.58 | 7510.4 | 3782.5 | 2530.7 | 0.60517 | 7514.4 | 3782.5 | 5008.5 | 12522.9 | [illegible] |
| BROW | 7522.3 | 4323.70 | 2547.1 | 3349.28 | 12505.4 | 6180.8 | 8010.5 | 1.07613 | 12505.9 | 6180.8 | 9852.4 | 22357.5 | [illegible] |
| CALH | 3515.8 | 1553.23 | 2023.1 | 2111.39 | 7629.3 | 6040.1 | 810.4 | 0.62373 | 7629.3 | 6040.1 | 5515.6 | 13145.3 | [illegible] |
| CHAR | 7932.5 | 3753.48 | 2055.5 | 3432.29 | 12815.6 | 5862.7 | 7494.9 | [illegible] | 12816.6 | 5862.7 | 11303.9 | 23720.5 | [illegible] |
| CITR | 5749.5 | 2426.57 | 1121.1 | 3470.98 | 7676.1 | 5047.9 | 2392.9 | 0.38435 | 7676.1 | 5047.9 | 9022.5 | 16698.6 | [illegible] |
| CLAY | 4801.3 | 1679.33 | 1385.3 | 2394.23 | 4282.1 | 4072.7 | 2357.2 | 0.72200 | 4282.1 | 4072.7 | 5733.5 | 10015.2 | 9408.8 |
| COLL | 15324.1 | 9120.12 | 4500.0 | 3340.07 | 25429.8 | 16403.5 | 6522.5 | 1.70835 | 25429.1 | 16403.5 | 11864.1 | 37293.3 | 28265.8 |
| COLU | [illegible] | 1550.13 | 3024.5 | 2642.82 | 6517.5 | 4687.5 | 1449.3 | 0.50631 | 6517.5 | 4687.5 | 5651.3 | 12169.8 | [illegible] |
| DADE | 5493.3 | 3990.73 | 2526.5 | 2241.50 | 5587.2 | 5580.4 | 5610.8 | 1.15687 | 5587.2 | 5580.4 | 14459.5 | 20046.7 | [illegible] |
| DESO | 5807.2 | 3315.31 | 3329.7 | 2352.33 | 8158.5 | 7041.6 | 1018.0 | 0.58180 | 8358.5 | 7041.6 | 4702.2 | 12860.6 | [illegible] |
| DIXI | 4740.9 | 1487.22 | 3359.7 | 2418.34 | 7251.8 | 5963.6 | 378.1 | 0.56520 | 7251.0 | 5963.6 | 4565.3 | 11508.3 | [illegible] |
| DUVA | 3147.0 | 2677.72 | 3410.0 | 2418.74 | 6502.1 | 3730.6 | 2353.5 | 0.56546 | 6502.1 | 3730.6 | 13395.3 | 20008.8 | [illegible] |
| ESCA | 2695.3 | 2362.68 | 4452.8 | 2339.80 | 3352.1 | 3059.8 | 0.0 | 0.49236 | 3352.4 | 3059.8 | 4879.0 | 10831.5 | [illegible] |
| FLAG | 9812.7 | 3523.95 | 6153.4 | 2430.82 | 15375.1 | 11716.4 | 18751.8 | 1.30291 | 15375.5 | 11716.4 | 29105.1 | 39930.5 | [illegible] |
| FRAN | 5130.3 | 1257.03 | 1343.5 | 1423.77 | 7483.5 | 4196.5 | 3154.9 | 0.62279 | 7483.5 | 4196.5 | 5441.0 | 12924.8 | 8637.3 |
| GADS | 2062.3 | 300.45 | 1281.8 | 3024.49 | 4361.3 | 3561.0 | 557.3 | 0.35337 | 4361.5 | 3561.0 | 3803.1 | 8164.5 | 7563.1 |
| GILC | 6779.6 | 745.53 | 6206.9 | 2440.82 | 10046.7 | 9303.1 | 1034.0 | 0.65845 | 10048.7 | 9303.1 | 3617.5 | 13666.2 | 23920.2 |
| GLAD | 12158.3 | 935.13 | 11373.1 | 2611.45 | 14990.7 | 14009.5 | 2006.7 | 1.36658 | 14994.7 | 14009.5 | 13364.7 | 28359.3 | 27378.2 |
| GULF | 3519.7 | 1251.31 | 2288.6 | 1903.42 | 5803.4 | 4552.1 | 1465.0 | 0.74371 | 5803.4 | 4552.1 | 9632.4 | 13435.8 | 14185.8 |
| HAMI | 3099.8 | 650.90 | 2448.9 | 2330.30 | 5245.5 | 4590.7 | 1687.4 | 0.62338 | 5245.5 | 4590.7 | 7796.3 | 13042.1 | [illegible] |
| HARD | 6022.5 | 1027.04 | 5595.3 | 3016.29 | 9212.0 | 8184.9 | 790.8 | 0.56298 | 9212.0 | 8184.9 | 4547.3 | 13759.3 | 12732.2 |
| HEND | 6319.7 | 1451.30 | 5088.7 | 3127.19 | 9722.6 | 8291.6 | 3080.0 | 1.05095 | 9722.6 | 8291.6 | 11801.1 | 21523.7 | [illegible] |
| HERN | 5334.2 | 2359.80 | 2819.6 | 2889.56 | 8793.5 | 6437.7 | 3103.5 | 0.77808 | 8793.5 | 6437.7 | 7355.7 | 16149.1 | [illegible] |
| HIGH | 7458.7 | 3569.31 | 3839.5 | 2534.73 | 11084.7 | 7515.6 | 3051.3 | 0.94302 | 11034.7 | 7515.6 | 8403.6 | 19509.3 | 15942.3 |
| HILL | 3049.6 | 2234.72 | 369.7 | 2159.01 | 6207.0 | 3718.1 | 2970.4 | 0.78117 | 6207.0 | 3718.1 | 10006.3 | 16213.3 | 17724.4 |
| HOLM | 2040.3 | 1327.17 | 717.8 | 3237.46 | 4284.3 | 2957.1 | 0.0 | 0.35538 | 4284.3 | 2957.1 | 6676.3 | 8960.4 | [illegible] |
| INDI | 8332.6 | 4928.45 | 3404.2 | 1930.86 | 14945.7 | 10017.3 | 6709.5 | 1.22055 | 14945.7 | 10017.3 | 11009.5 | 25955.2 | [illegible] |
| JACK | 1894.1 | 652.51 | 1241.6 | 3124.09 | 4000.3 | 3347.0 | 582.5 | 0.39375 | 4000.3 | 3347.0 | 4275.4 | 8275.7 | [illegible] |
| JEFF | 3612.9 | 761.72 | 4851.2 | 2523.71 | 8092.5 | 7330.8 | 781.9 | 0.62952 | 8092.5 | 7330.8 | 4737.4 | 12829.9 | [illegible] |
| LAFA | 6958.0 | 408.39 | 8492.2 | 3338.08 | 11620.7 | 11168.1 | 484.7 | 0.76883 | 11620.7 | 11168.1 | 4268.9 | 15915.0 | [illegible] |
| LAKE | 7033.8 | 3161.75 | 2466.0 | 2829.03 | 10419.8 | 9251.9 | 2318.8 | 0.94768 | 10419.9 | 9251.9 | 7203.0 | 19622.0 | [illegible] |
| LEE | 6193.5 | 4007.98 | 2185.9 | 2770.69 | 10874.5 | 6856.9 | 4360.2 | 0.95789 | 10874.5 | 6856.9 | 9002.5 | 19877.0 | [illegible] |
| LEON | 3532.8 | 2707.71 | 923.1 | 2007.03 | 6619.1 | 3911.3 | 4801.3 | 0.71679 | 6619.1 | 3911.3 | 9256.6 | 14375.7 | [illegible] |
| LEVY | 5004.1 | 1307.80 | 3920.3 | 1931.00 | 7924.0 | 6836.2 | 2195.6 | 0.70211 | 7924.0 | 6836.2 | 6645.3 | 14572.3 | [illegible] |
| LIBE | 4438.5 | 701.97 | 3676.5 | 3512.82 | 7174.2 | 6412.2 | 537.2 | 0.52743 | 7178.2 | 6412.2 | 3772.6 | 10946.6 | [illegible] |
| MADI | 3035.1 | 300.38 | 2865.3 | 3076.90 | 5589.9 | 5009.6 | 328.7 | 0.31956 | 5589.9 | 5009.6 | 3118.8 | 8708.7 | [illegible] |
| MANA | 5997.9 | 3248.29 | 2729.8 | 3513.40 | 11109.8 | 7861.2 | 1974.1 | 0.83898 | 11109.5 | 7861.2 | 5826.2 | 16937.3 | [illegible] |
| MARI | 5831.2 | 3049.41 | 2581.6 | 3450.89 | 9248.8 | 6199.4 | 4415.1 | 0.89503 | 9248.8 | 6199.4 | 9141.3 | 18389.8 | [illegible] |
| MART | 13103.9 | 7265.26 | 5338.6 | 3158.93 | 20395.9 | 13130.6 | 6202.1 | 1.54332 | 20395.9 | 13130.6 | 13640.2 | 32036.2 | [illegible] |
| MONR | 5156.3 | 3773.55 | 1381.3 | 3650.70 | 9862.9 | 5090.4 | 6479.9 | 0.95345 | 9862.9 | 5090.4 | 10134.8 | 19997.3 | [illegible] |
| NASS | 4810.4 | 2197.20 | 2511.2 | 2643.45 | 7210.7 | 5013.3 | 2817.8 | 0.79751 | 7210.7 | 5013.3 | 9341.7 | 16552.4 | [illegible] |
| OKAL | 4790.4 | 1456.52 | 733.3 | 2068.34 | 5559.1 | 3702.6 | 1100.7 | 0.45713 | 5559.1 | 3702.6 | 3428.3 | 8987.5 | [illegible] |
| OKEE | 6751.5 | 1539.91 | 5101.8 | 3153.38 | 10107.4 | 8447.3 | 1523.7 | 0.70328 | 10107.4 | 8447.3 | 5540.2 | 15647.6 | [illegible] |
| ORAN | 3175.1 | 4067.82 | 1147.3 | 2673.26 | 3755.2 | 4718.1 | 3890.1 | 0.82111 | 3755.2 | 4718.1 | 8295.9 | 12012.2 | [illegible] |
| OSCE | 7297.7 | 3387.59 | 3310.1 | 2654.35 | 10809.1 | 7421.3 | 5452.8 | 1.01777 | 10809.1 | 7421.3 | 10315.3 | 21124.5 | [illegible] |
| PALM | 7412.3 | 3822.78 | 3939.2 | 2338.35 | 15419.0 | 11893.2 | 3711.3 | 1.21680 | 15419.0 | 11893.2 | 9330.6 | 25249.6 | [illegible] |
| PASC | 4523.6 | 3393.07 | 1431.5 | 2885.92 | 7620.0 | 4526.9 | 1937.5 | 0.45680 | 7620.0 | 4526.9 | 6012.1 | 13632.0 | [illegible] |
| PINE | 4024.2 | 3354.91 | 1069.8 | 2234.13 | 9126.7 | 5788.9 | 3044.6 | 0.81124 | 9126.7 | 5788.9 | 7371.0 | 16613.7 | [illegible] |
| POLK | 4313.8 | 4131.28 | 1177.3 | 2650.36 | 8459.7 | 5880.3 | 2330.3 | 0.56555 | 8459.7 | 5880.3 | 9505.7 | 17965.4 | [illegible] |
| PUTN | 4530.1 | 2323.38 | 2240.8 | 2887.49 | 7107.1 | 6276.3 | 427.4 | 0.53429 | 7107.1 | 6276.3 | 3482.2 | 11084.3 | [illegible] |
| STJO | 7938.8 | 2180.27 | 3629.1 | 2888.34 | 11681.3 | 7460.2 | 6787.1 | 0.92489 | 11681.5 | 7460.2 | 7550.6 | 19192.1 | [illegible] |
| STLU | 7242.4 | 3543.31 | 3659.1 | 2595.34 | 10753.6 | 7208.3 | 4403.5 | 0.90597 | 10753.6 | 7208.3 | 6072.7 | 16829.3 | [illegible] |
| SANT | 3703.2 | 2328.45 | 1331.8 | 2550.22 | 6167.3 | 3841.4 | 1553.0 | 0.59201 | 6167.3 | 3841.4 | 6118.5 | 12287.3 | [illegible] |
| SARA | 3560.5 | 1353.75 | 2544.2 | 2555.13 | 17165.0 | 11778.7 | 3393.4 | 1.28490 | 17165.0 | 11778.7 | 8568.1 | 25733.1 | [illegible] |
| SEMI | 5222.1 | 1155.53 | 1502.8 | 2387.75 | 8773.0 | 5555.0 | 2467.7 | 0.64687 | 8773.0 | 5555.0 | 5079.2 | 14451.2 | [illegible] |
| SUMT | 4637.1 | 1531.64 | 5725.3 | 2557.18 | 7503.0 | 5341.1 | 1514.1 | 0.65561 | 7503.0 | 5341.1 | 6575.3 | 13582.3 | [illegible] |
| SUWA | 3247.5 | 883.55 | 2609.5 | 2175.32 | 5980.3 | 5301.1 | 1030.0 | 0.62595 | 5980.3 | 5301.1 | 7090.2 | 13069.5 | [illegible] |
| TAYL | 3730.7 | 1033.87 | 2445.8 | [illegible] | 4799.7 | 5765.8 | 1350.4 | 0.71468 | 4799.7 | 5765.8 | 6930.8 | 13932.5 | [illegible] |
| UNIO | 1451.0 | 293.40 | 1127.1 | [illegible] | 2855.7 | 5565.8 | 185.9 | 0.21434 | 2855.7 | 5565.8 | 3352.7 | 9442.4 | [illegible] |
| VOLU | 5233.1 | 3243.53 | 1336.6 | [illegible] | 4432.1 | 5512.5 | 4321.5 | 0.64163 | 4432.1 | 5512.5 | 7999.4 | 17491.3 | [illegible] |
| WAKU | 3003.1 | 1337.23 | 1635.8 | [illegible] | 5822.2 | 5545.0 | 1750.5 | 0.55253 | 5822.2 | 5545.0 | 5585.5 | 11408.8 | [illegible] |
| WALT | 5153.8 | 1307.32 | 3773.3 | 2175.32 | 8516.8 | 3839.8 | 4362.7 | 0.78193 | 8516.8 | 3839.8 | 7713.2 | 16230.0 | [illegible] |
| WASH | 2393.8 | 1380.42 | 1313.1 | 1995.26 | 4511.2 | 3430.8 | 1136.6 | 0.41440 | 4511.2 | 3430.8 | 6089.7 | 8601.0 | 7520.5 |
| **** | 5277.9 | 3482.50 | 1797.4 | 2437.64 | 10295.0 | 6813.3 | 3577.2 | 1.00000 | 10295.0 | 6813.3 | 10859.2 | 20753.1 | 11272.6 |

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                        TAXABLE WEALTH IN FLORIDA COUNTIES
                          TAXABLE AMOUNTS PER CAPITA

COUNTY    C_INCOME    TOTLINCM    P_INCINT    C_INCINT    T_INCINT    TTINCINT

 ALAC     294.915     294.915      465.60     1493.21      1958.8      3520.5
 BAKE      58.520      58.520      112.11      479.51       591.6      1715.3
 BAY      247.951     247.951      333.43     2075.51      2408.9      5113.2
 BRAD     110.557     110.557       60.25      691.20       751.4      2415.3
 BREV     333.331     333.331      326.52      914.84      1241.3      2604.2
 BROW     519.780     519.780     2734.08     2534.28      5268.3      9556.0
 CALH     173.742     173.742      102.77      496.63       599.4      4601.2
 CHAR     137.945     137.945     1442.90     1576.33      3019.2      5251.8
 CITR     224.682     224.682      526.90     1450.83      1977.7      7156.5
 CLAY     151.158     151.158      430.00     1167.24      1597.2      3345.9
 COLL     511.733     511.733     8610.85     2608.86     11219.7     13652.4
 COLU     300.428     300.428      124.34     1785.57      1909.9      4327.0
 DADE     819.051     819.051     1774.24     5386.79      7161.0     10623.0
 DESO     156.467     156.467      288.41     1196.27      1484.7      2472.6
 DIXI     109.245     109.245      111.67     2520.00      2631.7      3799.5
 DUVA     374.664     374.664      945.22     8235.36      9180.6     11628.2
 ESCA     245.258     245.258      261.25     1575.94      1837.2      5140.3
 FLAG     273.115     273.115     1032.27      537.66      1569.9      6385.6
 FRAN     136.904     136.904      477.34      577.92      1055.3      2753.4
 GADS     101.423     101.423      875.37     1530.04      2405.4      4021.2
 GILC     141.376     141.376      196.67      384.12       580.8      2790.2
 GLAD      70.690      70.690      141.57     2417.55      2559.1     11097.5
 GULF      66.149      66.149       72.20      555.32       627.5      8258.6
 HAMI      83.840      83.840      153.04      740.33       893.4      6281.6
 HARD     253.333     253.333      201.08     2038.20      2239.3      3958.0
 HEND     156.717     158.717      187.61     4216.52      4404.1      8958.2
 HERN     139.744     139.744      431.86     1453.81      1885.7      4684.1
 HIGH     252.696     252.696      780.44     2379.24      3159.7      5612.8
 HILL     335.153     335.153      622.73     4193.68      4816.4      7658.3
 HOLM      57.682      57.682       81.76      614.40       696.2      2738.3
 INDI     451.614     451.614     3405.64     1671.51      5077.1      7705.7
 JACK     113.754     113.754      165.80     1930.76      2096.5      3859.4
 JEFF     153.411     153.411      309.53     1782.77      2092.3      4511.1
 LAFA     116.297     116.297       39.03      972.10      1011.1      3693.3
 LAKE     286.913     286.913     1247.83     2180.81      3428.6      6077.1
 LEE      324.807     324.807     1338.98     2434.77      3773.8      5981.3
 LEON     414.103     414.103      558.24     1444.46      2002.7      4013.7
 LEVY     138.659     138.559      145.06     1784.58      1929.7      4547.7
 LIBE      92.441      92.441      126.67      293.47       420.1      3362.1
 MADI     125.178     125.178      212.78      909.21      1122.0      2742.8
 MANA     230.611     230.611     1599.96     1509.59      3109.5      5453.6
 MARI     258.335     258.335      540.93     1627.02      2168.0      5465.2
 MART     385.454     385.494     3778.62     2381.74      6160.4      9222.6
 MONR     414.234     414.234     1255.80     1623.96      2879.8      4910.3
 NASS     136.276     136.276      204.40      564.63       769.0      6728.4
 OKAL     233.273     233.273      111.99     1315.07      1427.1      2939.6
 OKEE     190.360     190.360      211.29     1424.45      1635.7      3927.6
 ORAN     479.722     479.722      918.62      895.80      1814.4      5524.5
 OSCE     216.111     216.111      312.51      754.09      1066.6      5145.1
 PALM     430.335     430.335     5325.39     2967.63      8293.0     11444.6
 PASC     143.984     143.984       26.04     1386.32      1412.3      4100.6
 PINE     311.514     311.514     1860.09     1970.99      3831.1      5681.4
 POLK     325.245     325.245      743.27     2824.98      3568.2      8118.7
 PUTN     198.904     198.904      241.54      768.65      1010.2      3746.4
 STJO     197.295     197.295     1599.00      739.31      2338.3      4352.5
 STLU     245.211     245.211      658.89     1152.65      1811.5      4328.1
 SANT     153.737     153.737       95.23      459.79       555.0      4051.8
 SARA     483.386     483.386     5417.13     1977.81      7394.9     10031.8
 SEMI     198.229     198.229      367.55      812.87      1180.4      3078.1
 SUMT     105.004     105.004      165.50      590.15       755.7      4631.7
 SUWA     152.598     152.598      162.43     2331.33      2493.8      6184.1
 TAYL     222.234     222.239      512.19     1307.23      1819.4      7173.6
 UNIO      34.585      34.565       10.96      589.67       600.6      1346.7
 VOLU     305.519     305.51.     1412.90     1263.21      2676.1      5390.8
 WAKU     122.902     122.902      225.45      735.97       961.4      4111.5
 WALT     100.142     100.142      185.44      757.03       942.5      3507.9
 WASH     102.274     102.274      122.48      257.88       380.4      3075.6
 UNAS
 ****     424.703     424.703     2378.26     4019.38      6397.6      9260.3
```

# APPENDIX J

# TAXABLE WEALTH IN FLORIDA COUNTIES
## CHECK ON STATE TOTALS

[illegible]

TAXABLE WEALTH IN FLORIDA COUNTIES
CHECK ON STATE TOTALS

| OBS | COUNTY | [illegible] | [illegible] | AG PROP | NON AG | SINGFAMR | PL BOATS | AUTO LIC | OTHR LIC | P INTANG | P INCOME | VAC RES | VAC COMM | IMP COMM | MULTFAMU | C INCOME | C INTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CORPPROP | TOT PROP | P PRINC | P INCOPR | PRIVTOTL | CORPTOTL | TOTLWLTH | TOTLINCM | P INCINT | C INCINT | T INCINT | TIINCINT | PRIV PER | TOTL PER | STATEXCT | PROPPCT | OPR PER | PPVSTICL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 | WASH | 57 | 56,5 | 56 | 53 | 52 | 56 | 54 | 52 | 55 | 52 | 41 | 53 | 60 | 43 | 54 | 64 | 51 | 52 | 54 | 60 | 51 | 58 | 56 | 58 | 55 | 55 | 55 | 52 | 52 | 63 | 55 | 54 | 57 | 55 | 55 | 58 | 62 | 53 |

TAXABLE WEALTH IN FLORIDA COUNTIES
RANK ORDER WITH ADM

[illegible]

TAXABLE WEALTH IN FLORIDA COUNTIES
RANK ORDER WITH ADM

| OBS | COUNTY | MOBLHOME | SCHOOLOP | AG PROP | NON AG | SINGFAMR | PLEXAPTS | AUTO TRC | OTHR TRC | P INTANG | P INCOME | VAC RES | VAC COMM | IMP COMM | MULTFAMU | C INCOME | C INTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CORPPROP | TOTLPROP | P PRINC | P INCSFR | PRIVTOTL | CORPTOTL | TOTLWLTH | TOTLINCM | P INCINT | C INCINT | T INCINT | TTINCINT | PRIV PER | TOTL PER | STATEPCT | PROPPCT | PPR PER | PPVEXACL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 | WASH | 57 | 56.5 | 56 | 53 | 52 | 55 | 54 | 52 | 55 | 60 | 41 | 53 | 60 | 43 | 56 | 64 | 51 | 52 | 54 | 63 | 50 | 60 | 64 | 61 | 66 | 57 | 62 | 60 | 60 | 67 | 62 | 57 | 65 | 63 | 62 | 60 | 53 | 59 |

TAXABLE WEALTH IN FLORIDA COUNTIES
RANK ORDER WITH CAPITA

| OBS | COUNTY | MOBLHOME | CONDOCOP | AGPROP | NONAG | SINGFAMR | PLBOATS | AUTOTIC | OTHRTIC | PINTANG | VACRES | VACCOMM | IMPCOMM | MULTFAMU | CTINCOME | CTINTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CORPPROF | TOTLPROP | FRINC | PINCPER | PRIVTOTL | CORPTOTL | TOTLWLTH | TOTLINCM | PINCINT | CINCINT | TINCINT | TIINCINT | PRIVSFR | TOTLSFR | STATEPCT | PROPPCT | PPRSFR | PRVCMPCL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ALAC | 20 | 29.0 | 28 | 23 | 33 | 27 | 18 | 19 | 21 | 33 | 22.0 | 20 | 13 | 19 | 17 | 21 | 16.0 | 16 | 55 | 38 | 23 | 55 | 62 | 49 | 49 | 52 | 22 | 26 | 31 | 26 | 43 | 58 | 55 | 52 | 23 | 64 | 52 |
| 2 | BAKE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 3 | BAY | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 4 | BRAD | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 5 | BREV | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 6 | BROW | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 7 | CALH | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 8 | CHAR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 9 | CITR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 10 | CLAY | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 11 | COLL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 12 | COLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 13 | DADE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 14 | DESO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 15 | DIXI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 16 | DUVA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 17 | ESCA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 18 | FLAG | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 19 | FRAN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 20 | GADS | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 21 | GILC | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 22 | GLAD | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 23 | GULF | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 24 | HAMI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 25 | HARD | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 26 | HEND | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 27 | HERN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 28 | HIGH | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 29 | HILL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 30 | HOLM | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 31 | INDI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 32 | JACK | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 33 | JEFF | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 34 | LAFA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 35 | LAKE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 36 | LEE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 37 | LEON | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 38 | LEVY | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 39 | LIBE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 40 | MADI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
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| 42 | MARI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
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| 44 | MONR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 45 | NASS | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 46 | OKAL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 47 | OKEE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 48 | ORAN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 49 | OSCE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 50 | PALM | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 51 | PASC | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 52 | PINE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 53 | POLK | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 54 | PUTN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 55 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 56 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 57 | SANT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 58 | SARA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 59 | SEMI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 60 | SUMT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 61 | SUWA | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 62 | TAYL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 63 | UNIO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 64 | VOLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 65 | WAKU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 66 | WALT | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |

TAXABLE WEALTH IN FLORIDA COUNTIES
RANK ORDER WITH CAPITA

| OBS | COUNTY | MOBILHOME | CONDOCOOP | AG_PROP | NON_TAG | SINGFAMR | PL_BOATS | AUTO_TRAC | OTHR_TRC | P_INTANG | VAC_EXEM | VAC_COMM | IMP_COMM | MULTFAMU | C_INCOME | C_INTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CORPPROP | TOT_PROP | P_PRINC | P_INCSFR | PRIVPOTL | CORPPOTL | TOT_HLTH | TOTLINCM | P_INCINT | C_INCINT | I_INCINT | TTINCINT | PRIV_SFR | TOTL_SFR | S_EFCT | PROPPCT | PPR_TER | PPVEHICL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 | WASH | 57 | 56.5 | 52 | 53 | 53 | 56 | 54 | 52 | 55 | 41 | 53 | 60 | 43 | 38 | 64 | 51 | 52 | 54 | 63 | 49 | 58 | 63 | 63 | 65 | 57 | 64 | 62 | 63 | 67 | 66 | 62 | 65 | 64 | 64 | 38 | 49 | 61 |

# APPENDIX K

# TAXABLE WEALTH IN FLORIDA COUNTIES
## CHECK ON STATE TOTALS

| OBS | COUNTY | MOBLHOME | CURNOXUP | AGPROP | NONTAC | SINGFATR | PLBOATS | AUTOLIC | OTHRLIC | PINTANG | VACRES | VACCOMM | IMPCOMM | MULTIAMU | CINCOME | CINTANG | TANGIBLE | POPULATN | ADM | PRIVPROP | CORPPROP | PPHINC | PINCSFR | PRIVTOTL | CORPTOTL | TOTLWLTH | TOTLINCM | PINCINT | CINCINT | TINCINT | TTINCINT | PRIVSFR | TOTLSFR | STATEPCT | PPRRPR | PPVETHCL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ALAC | 29 | 29.0 | 28 | 23 | 20 | 27 | 18 | 19 | 21 | 33 | 22.0 | 20 | 13 | 15.0 | 17 | 21 | 16.0 | 16 | 23 | 22 | 22 | 24 | 22 | 20 | 22 | 15.0 | 21 | 14 | 19 | 21 | 20 | 22 | 22 | 30 | 18 |
| 2 | BAKE | 53 | 55.5 | 43 | 45 | 53 | 39 | 51 | 51 | 56 | 66 | 55.9 | 66 | 65 | 60.5 | 50 | 61 | 54.0 | 53 | 56 | 65 | 55 | 55 | 59 | 63 | 61 | 50.5 | 56 | 60 | 60 | 63 | 55 | 60 | 61 | 55 | 51 |
| 3 | BAY | 38 | 13.0 | 47 | 21 | 28 | 17 | 22 | 20 | 29 | 34 | 17.0 | 18 | 25 | 23.0 | 13 | 19 | 21.0 | 20 | 29 | 25 | 25 | 25 | 25 | 21 | 20 | 23.0 | 29 | 18 | 21 | 20 | 25 | 24 | 24 | 28 | 22 |
| 4 | BRAD | 46 | 52.0 | 44 | 38 | 40 | 40 | 44 | 48 | 60 | 46 | 36.0 | 42 | 52 | 50.0 | 14 | 52 | 47.0 | 48 | 48 | 46 | 48 | 50 | 42 | 51 | 51 | 30.5 | 60 | 39 | 58 | 53 | 50 | 52 | 51 | 40 | [illegible] |
| 5 | BREV | 14 | 12.0 | 24 | 12 | 9 | 9 | 9 | 13 | 17 | 15 | 6.0 | 11 | 8 | 9.0 | 18 | 12 | 5.0 | 9 | 10 | 11 | 11 | 14 | 11 | 12 | 11 | 9.0 | 17 | 13 | 15 | 14 | 19 | 12 | 11 | 10 | [illegible] |
| 6 | BROW | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 7 | CALH | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 8 | CHAR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 9 | CITR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 10 | CLAY | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 11 | COLL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 12 | COLU | 44 | 42.0 | 25 | 33 | 39 | 42 | 35 | 47 | 45 | 49 | 25.0 | 34 | 38 | 29.5 | 35 | 33 | 19.0 | 37 | 41 | 33 | 38 | 42 | 39 | 40 | 33 | 29.5 | 43 | 38 | 36 | [illegible] | 42 | 40 | 35 | 33 | [illegible] |
| 13 | DADE | 9 | 2.0 | 12 | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1.0 | 1 | 1 | 1.0 | 1 | 1 | 1.0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1.0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 |
| 14 | DESO | 43 | 44.0 | 19 | 35 | 54 | 50 | 47 | 44 | 40 | 47 | 44.0 | 48 | 45 | 44.5 | 45 | 47 | 40.0 | 50 | 43 | 50 | 46 | 44 | 46 | 53 | 49 | 44.5 | 40 | 45 | 45 | 51 | 44 | 50 | 49 | 35 | 46 |
| 15 | DIXI | 39 | 55.5 | 57 | 52 | 54 | 55 | 63 | 50 | 53 | 55 | 60.0 | 59 | 58 | 60.5 | 46 | 67 | 62.5 | 61 | 61 | 60 | 63 | 62 | 63 | 62 | 63 | 60.0 | 65 | 46 | 49 | 61 | 62 | 65 | 63 | 50 | 61 |
| 16 | DUVA | 10 | 17.0 | 43 | 6 | 6 | 5 | 5 | 5 | 6 | 18 | 7.0 | 4 | 4 | 3.0 | 2 | 6 | 8.0 | 4 | 7 | 6 | 5 | 6 | 5 | 3 | 4 | 3.0 | 6 | 2 | 2 | 3 | 5 | 5 | 4 | 17 | 5 |
| 17 | ESCA | 24 | 26.0 | 44 | 17 | 15 | 13 | 11 | 15 | 23 | 60 | 65.5 | 66 | 66 | 12.5 | 9 | 9 | 10.0 | 10 | 18 | 66 | 15 | 16 | 15 | 14 | 14 | 12.5 | 23 | 10 | 13 | 10 | 15 | 13 | 14 | 27 | 12 |
| 18 | FLAG | 47 | 36.0 | 52 | 29 | 46 | 52 | 52 | 56 | 38 | 19 | 61.0 | 43 | 50 | 50.5 | 65 | 55 | 52.5 | 63 | 45 | 31 | 50 | 51 | 50 | 41 | 45 | 50.5 | 38 | 64 | 55 | 55 | 51 | 44 | 45 | 51 | 55 |
| 19 | FRAN | 66 | 56.0 | 63 | 51 | 45 | 38 | 61 | 65 | 42 | 43 | 25.0 | 55 | 40 | 56.5 | 61 | 62 | 61.0 | 60 | 57 | 44 | 59 | 65 | 59 | 60 | 59 | 56.5 | 42 | 61 | 58 | 62 | 65 | 61 | 59 | 69 | 60 |
| 20 | GADS | 53 | 38.0 | 27 | 43 | 42 | 43 | 40 | 46 | 27 | 51 | 47.0 | 37 | 44 | 40.5 | 32 | 45 | 35.0 | 29 | 45 | 43 | 40 | 40 | 40 | 42 | 41 | 40.5 | 27 | 32 | 30 | 38 | 40 | 31 | 41 | 47 | 40 |
| 21 | GILC | 55 | 55.5 | 53 | 35 | 64 | 62 | 64 | 59 | 59 | 53 | 65.0 | 61 | 54 | 60.5 | 66 | 54 | 64.5 | 64 | 59 | 61 | 62 | 59 | 62 | 64 | 64 | 60.5 | 59 | 66 | 56 | 65 | 59 | 64 | 64 | 55 | 65 |
| 22 | GLAD | 36 | 56.5 | 27 | 34 | 63 | 57 | 65 | 63 | 64 | 58 | 63.0 | 54 | 46 | 65.5 | 50 | 48 | 64.5 | 65 | 56 | 56 | 63 | 53 | 53 | 52 | 53 | 63.5 | 64 | 52 | 53 | 50 | 53 | 53 | 53 | 42 | 65 |
| 23 | GULF | 50 | 35.0 | 56 | 42 | 59 | 51 | 56 | 58 | 62 | 50 | 40.0 | 51 | 60 | 60.5 | 59 | 35 | 55.0 | 57 | 58 | 52 | 57 | 57 | 64 | 47 | 52 | 60.5 | 62 | 59 | 51 | 45 | 57 | 56 | 52 | 59 | 56 |
| 24 | HAMI | 67 | 50.5 | 54 | 58 | 62 | 65 | 60 | 61 | 57 | 39 | 45.0 | 46 | 61 | 60.5 | 57 | 46 | 59.0 | 57 | 61 | 55 | 57 | 57 | 64 | 54 | 57 | 60.5 | 57 | 57 | 59 | 52 | 61 | 56 | 57 | 61 | 60 |
| 25 | HARD | 45 | 50.5 | 11 | 25 | 43 | 48 | 45 | 47 | 43 | 57 | 50.0 | 49 | 42 | 38.5 | 38 | 54 | 43.0 | 45 | 38 | 54 | 43 | 37 | 41 | 50 | 46 | 38.5 | 43 | 38 | 40 | 46 | 43 | 38 | 40 | 26 | 44 |
| 26 | HEND | 61 | 50.5 | 19 | 48 | 48 | 44 | 42 | 45 | 51 | 36 | 35.0 | 44 | 35 | 48.0 | 28 | 41 | 48.0 | 47 | 42 | 38 | 43 | 44 | 43 | 37 | 39 | 36.0 | 51 | 50 | 38 | 39 | 43 | 38 | 50 | 39 | 45 |
| 27 | HERN | 26 | 41.0 | 51 | 16 | 35 | 33 | 37 | 33 | 32 | 25 | 43.0 | 39 | 55 | 37.0 | 37 | 39 | 40.0 | 40 | 33 | 33 | 36 | 34 | 36 | 36 | 37 | 37.0 | 32 | 37 | 37 | 40 | 34 | 36 | 31 | 33 | 36 |
| 28 | HIGH | 22 | 31.0 | 6 | 22 | 31 | 33 | 33 | 27 | 28 | 20 | 23.0 | 32 | 33 | 28.0 | 24 | 33 | 31.0 | 33 | 26 | 29 | 28 | 23 | 29 | 30 | 29 | 28.0 | 28 | 25 | 27 | 29 | 28 | 29 | 27 | 20 | 29 |
| 29 | HILL | 12 | 12.0 | 7 | 5 | 7 | 6 | 4 | 3 | 9 | 5 | 6.0 | 3 | 5 | 7.0 | 3 | 3 | 3.0 | 3 | 6 | 4 | 5 | 5 | 6 | 4 | 6 | 7.0 | 9 | 3 | 5 | 5 | 9 | 6 | 5 | 11 | 4 |
| 30 | HOLM | 60 | 40.0 | 66 | 47 | 51 | 61 | 55 | 54 | 58 | 56 | 65.5 | 66 | 66 | 60.5 | 55 | 58 | 53.0 | 52 | 65 | 66 | 60 | 63 | 60 | 61 | 62 | 60.5 | 58 | 55 | 55 | 60 | 63 | 62 | 62 | 67 | 55 |
| 31 | INDI | 28 | 11.0 | 14 | 65 | 26 | 29 | 27 | 29 | 19 | 12 | 59.0 | 26 | 20 | 24.0 | 31 | 30 | 29.0 | 30 | 24 | 19 | 24 | 23 | 24 | 25 | 25 | 24.0 | 15 | 29 | 20 | 29 | 23 | 25 | 25 | 21 | 27 |
| 32 | JACK | 59 | 39.0 | 22 | 65 | 44 | 37 | 36 | 28 | 37 | 53 | 41.0 | 56 | 62 | 33.5 | 26 | 42 | 33.0 | 32 | 47 | 45 | 42 | 41 | 42 | 38 | 40 | 33.5 | 37 | 28 | 32 | 37 | 41 | 39 | 40 | 46 | 37 |
| 33 | JEFF | 62 | 56.5 | 25 | 51 | 61 | 54 | 57 | 57 | 52 | 50 | 45.0 | 57 | 41 | 54.0 | 48 | 60 | 57.0 | 56 | 53 | 58 | 56 | 54 | 54 | 57 | 56 | 54.0 | 52 | 47 | 48 | 56 | 54 | 55 | 55 | 49 | 58 |
| 34 | LAFA | 63 | 56.5 | 46 | 55 | 67 | 67 | 67 | 67 | 66 | 62 | 63.0 | 63 | 63 | 65.5 | 63 | 65 | 67.0 | 67 | 62 | 64 | 65 | 64 | 65 | 67 | 65 | 65.5 | 65 | 65 | 65 | 67 | 64 | 65 | 65 | 58 | 67 |
| 35 | LAKE | 3 | 30.0 | 3 | 19 | 22 | 22 | 21 | 16 | 16 | 27 | 28.0 | 24 | 22 | 19.0 | 18 | 20 | 22.0 | 22 | 16 | 26 | 17 | 15 | 17 | 22 | 20 | 19.0 | 16 | 17 | 16 | 18 | 19 | 18 | 20 | 8 | 17 |
| 36 | LEE | 3 | 7.0 | 53 | 14 | 13 | 7 | 13 | 10 | 11 | 4 | 12.0 | 14 | 12 | 14.0 | 3 | 14 | 13.0 | 13 | 12 | 9 | 12 | 11 | 12 | 10 | 12 | 14.0 | 11 | 8 | 11 | 12 | 11 | 11 | 12 | 9 | 13 |
| 37 | LEON | 15 | 32.0 | 21 | 20 | 18 | 21 | 15 | 18 | 13 | 22 | 37.0 | 12 | 14 | 12.5 | 19 | 17 | 15.0 | 18 | 22 | 10 | 20 | 20 | 20 | 13 | 16 | 12.5 | 18 | 15 | 18 | 16 | 20 | 16 | 16 | 25 | 16 |
| 38 | LEVY | 42 | 43.0 | 37 | 24 | 30 | 46 | 49 | 43 | 53 | 34 | 37.0 | 52 | 47 | 47.5 | 39 | 49 | 49.0 | 45 | 46 | 43 | 47 | 46 | 47 | 49 | 43 | 47.5 | 53 | 41 | 43 | 47 | 46 | 48 | 48 | 40 | 48 |
| 39 | LIBE | 61 | 55.5 | 63 | 59 | 56 | 53 | 66 | 65 | 69 | 53 | 55.0 | 64 | 49 | 65.5 | 67 | 63 | 66.0 | 66 | 66 | 62 | 67 | 67 | 67 | 66 | 67 | 65.5 | 65 | 67 | 67 | 56 | 67 | 67 | 67 | 65 | 56 |
| 40 | MADI | 58 | 56.5 | 33 | 59 | 60 | 60 | 55 | 55 | 50 | 54 | 47.0 | 55 | 51 | 50.5 | 52 | 54 | 51.0 | 51 | 54 | 57 | 52 | 52 | 52 | 58 | 54 | 50.5 | 50 | 51 | 51 | 52 | 52 | 54 | 54 | 50 | 55 |
| 41 | MANA | 7 | 8.0 | 20 | 10 | 17 | 16 | 15 | 11 | 13 | 31 | 13.0 | 15 | 15 | 17.0 | 16 | 15 | 18.0 | 21 | 15 | 24 | 14 | 13 | 14 | 19 | 15 | 17.0 | 13 | 18 | 14 | 15 | 13 | 17 | 15 | 10 | 10 |
| 42 | MARI | 13 | 25.0 | 8 | 3 | 21 | 24 | 20 | 17 | 24 | 19 | 19.0 | 27 | 33 | 20.0 | 21 | 29 | 20.0 | 17 | 20 | 15 | 21 | 21 | 21 | 15 | 19 | 20.0 | 24 | 21 | 22 | 19 | 19 | 21 | 19 | 16 | 20 |
| 43 | MART | 19 | 10.0 | 4 | 50 | 19 | 18 | 26 | 26 | 24 | 14 | 9.0 | 21 | 18 | 26.0 | 23 | 29 | 26.5 | 35 | 17 | 21 | 19 | 17 | 19 | 25 | 21 | 26.0 | 14 | 23 | 17 | 22 | 17 | 21 | 21 | 13 | 26 |
| 44 | MONR | 9 | 16.0 | 67 | 65 | 27 | 12 | 25 | 24 | 19 | 13 | 16.0 | 21 | 31 | 22.0 | 27 | 32 | 25.0 | 28 | 30 | 21 | 27 | 27 | 27 | 25 | 26 | 22.0 | 19 | 26 | 25 | 27 | 27 | 25 | 26 | 36 | 25 |
| 45 | NASS | 33 | 21.0 | 41 | 37 | 37 | 41 | 39 | 41 | 39 | 37 | 33.0 | 31 | 24 | 40.5 | 49 | 25 | 38.0 | 34 | 36 | 33 | 37 | 38 | 37 | 35 | 36 | 40.5 | 39 | 49 | 41 | 32 | 33 | 35 | 35 | 37 | 39 |
| 46 | OKAL | 34 | 14.0 | 50 | 40 | 29 | 19 | 29 | 21 | 34 | 35 | 31.0 | 23 | 24 | 21.0 | 22 | 26 | 19.0 | 14 | 31 | 32 | 37 | 26 | 26 | 28 | 28 | 21.0 | 34 | 22 | 25 | 25 | 26 | 22 | 29 | 29 | 21 |
| 47 | OKEE | 40 | 46.5 | 17 | 30 | 43 | 30 | 45 | 40 | 44 | 42 | 38.0 | 45 | 39 | 42.0 | 49 | 50 | 44.0 | 44 | 39 | 42 | 39 | 39 | 39 | 49 | 49 | 42.5 | 44 | 44 | 44 | 48 | 39 | 66 | 43 | 32 | 49 |
| 48 | ORAN | 2 | 15.0 | 13 | 2 | 6 | 3 | 7 | 8 | 3 | 10 | 7.0 | 7 | 7 | 6.0 | 3 | 5 | 7.0 | 6 | 5 | 7 | 7 | 7 | 7 | 7 | 7 | 6.0 | 8 | 9 | 9 | 7 | 7 | 7 | 7 | 6 | 7 |
| 49 | OSCE | 3 | 35.0 | 10 | 15 | 32 | 35 | 30 | 32 | 33 | 32 | 19.0 | 23 | 21 | 32.5 | 33 | 28 | 36.0 | 31 | 32 | 27 | 32 | 31 | 32 | 29 | 30 | 32.5 | 33 | 42 | 41 | 33 | 31 | 30 | 30 | 29 | 32 |
| 50 | PALM | 6 | 3.0 | 1 | 41 | 5 | 4 | 5 | 6 | 2 | 3 | 4.0 | 7 | 6 | 5.0 | 5 | 4 | 5.0 | 8 | 4 | 5 | 3 | 4 | 3 | 6 | 3 | 5.0 | 2 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | [illegible] |
| 51 | PASC | 11 | 24.0 | 9 | 18 | 16 | 20 | 14 | 14 | 47 | 25 | 21.0 | 19 | 28 | 25.0 | 15 | 1 | 17.0 | 19 | 19 | 23 | 15 | 18 | 18 | 16 | 18 | 25.0 | 47 | 19 | 23 | 17 | 18 | 14 | 18 | 19 | [illegible] |
| 52 | PINE | [illegible] | [illegible] | 63 | 54 | [illegible] | 3 | 3 | [illegible] | [illegible] | [illegible] | [illegible] | 5 | 3 | [illegible] | 5 | 7 | 3.0 | 5 | 4 | 3 | 5 | 3 | [illegible] | 6 | 5 | 4.0 | [illegible] | 6 | 6 | 6 | 4 | 5 | 5 | [illegible] | [illegible] |
| 53 | POLK | [illegible] | 23.0 | [illegible] | 4 | 11 | 11 | 3 | [illegible] | [illegible] | [illegible] | [illegible] | 9 | 11 | 8.0 | 7 | 8 | 8.0 | 8 | 9 | 13 | 9 | 9 | 9 | 8 | 8 | 8.0 | 2 | 7 | 8 | 8 | 9 | 8 | 8 | 5 | [illegible] |
| 54 | PUTN | 35 | 36.0 | 33 | 31 | 33 | 30 | 35 | 30 | 35 | 61 | [illegible] | 41 | [illegible] | 29.5 | 40 | 31 | 30.0 | 27 | 27 | 49 | 33 | 33 | 33 | 39 | 35 | 29.5 | 25 | 34 | 39 | 35 | 33 | 37 | 35 | 45 | 30 |
| 55 | STJO | 30 | 19.0 | 32 | 13 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 25 | [illegible] | [illegible] | [illegible] | [illegible] | 25 | 27 | 23 | [illegible] | 30 | 30 | 31 | 31 | 32.5 | 30 | 40 | 31 | 34 | 29 | 31 | [illegible] | 23 | 33 |
| 56 | STLU | 17 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 24 | [illegible] | 25 | 21 | 28 | 23 | 23 | 24 | 24 | 23 | 27.0 | 26 | 27 | 29 | 26 | 21 | 21 | 23 | 15 | 22 |
| 57 | SANT | 43 | [illegible] | 31 | 25 | [illegible] | 32 | 31 | 35 | [illegible] | [illegible] | [illegible] | 33 | 29 | [illegible] | [illegible] | 22 | 28.0 | 26 | 34 | 37 | 34 | 33 | 33 | 35 | 34 | 35.5 | 41 | 43 | 42 | 31 | 35 | 34 | 34 | 38 | 32 |
| 58 | SARA | 16 | [illegible] | [illegible] | [illegible] | 8 | 10 | 8 | 9 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 12.0 | [illegible] | [illegible] | 12.0 | [illegible] | 8 | 12 | 8 | 8 | 8 | 11 | 9 | 10.0 | 5 | 11 | 7 | 9 | 8 | [illegible] | 9 | 7 | 10 |
| 59 | SEMI | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 15 | 15.0 | [illegible] | 11 | 18.0 | [illegible] | 13 | 16 | 16 | 22 | 13 | 17 | 17 | 18.0 | 25 | 24 | 24 | 23 | 22 | 20 | 17 | 22 | 19 |
| 60 | SUMT | 27 | [illegible] | 38 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 46 | [illegible] | [illegible] | 40 | 47 | 47.5 | [illegible] | 38 | 41.0 | [illegible] | 44 | [illegible] | 44 | 45 | 44 | [illegible] | 43 | 47.5 | 46 | 55 | 52 | 44 | 45 | 42 | 43 | 39 | 41 |
| 61 | SUWA | 55 | 56.5 | 34 | 39 | 56 | 54 | [illegible] | 42 | 49 | 44 | 48.0 | 47 | 44 | 44.5 | 36 | 44 | 42.0 | 41 | 51 | 47 | 49 | 47 | 49 | 44 | 47 | 44.5 | 49 | 36 | 38 | 42 | 47 | 47 | 47 | 48 | 40 |
| 62 | TAYL | 52 | 50.5 | 36 | 55 | 53 | 65 | 59 | 64 | 55 | 47 | 55.0 | 38 | 43 | 42.5 | 47 | 40 | 50.0 | 49 | 52 | 48 | 51 | 49 | 51 | 46 | 50 | 42.5 | 35 | 46 | 48 | 43 | 47 | 49 | 50 | 53 | 59 |
| 63 | UNIO | 58 | 50.0 | 52 | 62 | 69 | 60 | 62 | 64 | 67 | 64 | 58.0 | 62 | 55 | 55.5 | 56 | 56 | 56.0 | 62 | 67 | 63 | 66 | 66 | 66 | 65 | 66 | 65.5 | 67 | 58 | 62 | 64 | 66 | 56 | 65 | 66 | 63 |
| 64 | VOLU | 10 | 9.0 | 19 | 11 | 10 | 15 | 10 | 12 | 10 | 4 | 11.0 | 3 | 9 | 11.0 | 11 | 10 | 11.0 | 11 | 11 | [illegible] | 10 | 10 | 10 | 9 | 10 | 11.0 | 10 | 12 | 12 | 11 | 10 | 10 | 10 | 12 | 11 |
| 65 | WAKU | 65 | 56.5 | 64 | 46 | 57 | 47 | 59 | 53 | 54 | 45 | 52.0 | 53 | 57 | 56.5 | 53 | 56 | 58.0 | 58 | 64 | 53 | 61 | 60 | 61 | 56 | 60 | 56.5 | 54 | 56 | 57 | 59 | 60 | 57 | 60 | 53 | 57 |
| 66 | WALT | 49 | 28.0 | 39 | 50 | 38 | 49 | 48 | 50 | 48 | 26 | 39.0 | 50 | 54 | 50.5 | 51 | 37 | 45.0 | 46 | 40 | 36 | 45 | 48 | 45 | 43 | 42 | 50.5 | 48 | 50 | 50 | 49 | 48 | 43 | 42 | 44 | 49 |

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                                   TAXABLE WEALTH IN FLORIDA COUNTIES
                                         CHECK ON STATE TOTALS

OBS  COUNTY  HOMEXEME  OTHEXEMP  AG PROP  NON AG  BLDGS ANR  PL BOATS  AUTO LIC  OTHR LIC  P_INTANG  VAC RES  VAC COMM  IMP COMM  MULTFAMU  C_INCOME  C_INTANG  TANGIBLE  POPULATN  AOM  PHYSPROP  CORPPROP  P_PRINC  P_INCSFR  PRIVUTIL  CORPUTIL  TOT WLTH  TOTLINCM  P_INCINT  C_INCINT  T_INCINT  TTINCINT  PRI. SFR  TOTL SFR  STATEPCT  PER TOFR  PPYEN.CL

 67  WASH  57  56.5  58  53  52  56  54  52  55  41  53  60  43  54  64  51  52  54  60  41  56  58  55  53  55  54  53  63  63  54  58  57  55  52  53
```

## TAXABLE WEALTH IN FLORIDA COUNTIES
RANK ORDER WITH ADM

| OBS | COUNTY | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | VAC COMM | [illegible] | [illegible] | [illegible] | [illegible] | TANGIBLE | POPULATN | ADM | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | CORPTOTL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ALAC | 29 | 29.0 | 28 | 23 | 25 | 27 | 19 | 19 | 21 | 33 | 22.0 | 20 | 13 | 16 | 17 | 21 | 56.0 | 15 | 42 | 32 | 15 | 45 | 36 | 36 | 33 | 16 | 26 | 24 | 22 | 36 | 45 | 42 | 35 | [illegible] | [illegible] |
| 2 | BAKE | [illegible] | 56.5 | 45 | 45 | 53 | [illegible] | [illegible] | [illegible] | 56 | [illegible] | 65.5 | 60 | 56 | 60 | 50 | 61 | 54.0 | 53 | 59 | 60 | 60 | 46 | 60 | 67 | 66 | 66 | 60 | 64 | 64 | 67 | 46 | 55 | 66 | 37 | 43 |
| 3 | BAY | [illegible] | 18.0 | 47 | [illegible] | 37 | [illegible] | 22 | [illegible] | 29 | [illegible] | 17.0 | 10 | 25 | 28 | 33 | 19 | 21.0 | 20 | 52 | [illegible] | 49 | 50 | 49 | [illegible] | [illegible] | 28 | 32 | 19 | 23 | [illegible] | 50 | 60 | 38 | 59 | [illegible] |
| 4 | BRAD | 46 | 56.5 | 49 | [illegible] | [illegible] | 40 | [illegible] | [illegible] | 50 | [illegible] | 36.0 | 42 | 52 | 54 | 54 | 52 | 47.0 | [illegible] | 45 | 45 | 45 | 44 | 45 | 55 | 52 | 54 | 64 | 53 | 58 | [illegible] | 48 | 55 | 32 | 42 | 37 |
| 5 | BREV | 12 | 12.0 | 24 | 12 | [illegible] | 9 | 9 | 13 | 17 | [illegible] | 5.0 | 11 | 8 | 18 | 15 | 12 | 9.0 | 9 | 40 | 33 | 38 | 59 | 33 | 40 | 43 | 19 | 35 | 45 | 45 | 58 | 59 | 55 | 43 | 65 | 36 |
| 6 | BROW | 2 | [illegible] | [illegible] | 1 | [illegible] | 2 | [illegible] | 4 | 3 | 2 | [illegible] | [illegible] | [illegible] | [illegible] | 4 | [illegible] | 2.0 | 2 | 7 | 11 | 5 | 7 | 6 | 7 | 7 | 3 | 5 | 5 | 7 | 7 | 7 | 9 | 7 | 18 | 15 |
| 7 | CALH | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 50 | [illegible] | [illegible] | 54 | [illegible] | [illegible] | [illegible] | 37 | [illegible] | [illegible] | [illegible] | [illegible] |
| 8 | CHAR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 8 | 14 | 11 | 12 | 9 | [illegible] | [illegible] | [illegible] | [illegible] |
| 9 | CITR | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 13 | 23 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 30 | 24 | 23 | [illegible] | [illegible] |
| 10 | CLAY | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 66 | 61 | 48 | 50 | [illegible] |
| 11 | COLL | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 45 | 49 | 26.0 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 12 | COLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 37 | [illegible] | [illegible] | [illegible] | 51 | [illegible] | [illegible] | [illegible] | 51 | 25 | 55 | 32 | 39 | 44 | 51 | 50 | 51 | [illegible] |
| 13 | DADE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| 14 | DESO | 48 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 47 | [illegible] | 40 | 47 | 44.0 | [illegible] | 45 | 39 | 45 | 57 | 44.0 | 50 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 37 | 33 | 33 | 37 | 39 | 32 | [illegible] | 36 | 57 | [illegible] | [illegible] |
| 15 | DIXI | 33 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 63 | 60 | 63 | 55 | 60.0 | 59 | 58 | 59 | [illegible] | 67 | 62.5 | 61 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 57 | 37 | 57 | 17 | 27 | 53 | 39 | 48 | 57 | 29 | [illegible] |
| 16 | DUVA | 19 | 17.0 | 43 | 27 | 27 | 5 | 5 | 5 | 6 | 18 | 7.0 | 4 | 4 | 12 | [illegible] | 6 | 5.0 | 4 | 47 | 24 | 37 | 49 | 37 | 5 | 18 | 12 | 15 | 1 | 8 | 9 | 49 | 14 | 18 | 56 | 31 |
| 17 | ESCA | 22 | 20.0 | 44 | 17 | 36 | 13 | 11 | 15 | 23 | 65 | 65.5 | 66 | 65 | 27 | 9 | 9 | 10.0 | 10 | 58 | [illegible] | 54 | 63 | 58 | 64 | 54 | 27 | 37 | 31 | 36 | 32 | 63 | 58 | 54 | 67 | 38 |
| 18 | FLAG | 47 | 34.0 | 52 | 20 | 23 | 32 | 52 | 35 | 38 | 19 | 61.0 | 43 | 50 | 24 | 65 | 55 | 52.5 | 63 | 8 | 1 | 9 | 6 | 9 | 1 | 4 | 20 | 17 | 58 | 42 | 22 | 8 | 1 | 4 | 4 | [illegible] |
| 19 | FRAN | 65 | 56.5 | 60 | 61 | [illegible] | 58 | 61 | 65 | 42 | 43 | 25.0 | 50 | 40 | 46 | 61 | 62 | 51.0 | 60 | 35 | 25 | 41 | 54 | 61 | 43 | 45 | 46 | 30 | 37 | 50 | 60 | 54 | 52 | 49 | 45 | 58 |
| 20 | GADS | 53 | 38.0 | [illegible] | 43 | [illegible] | 43 | 40 | 46 | 27 | 51 | 47.0 | 37 | 44 | 60 | 32 | 45 | 35.0 | 29 | 66 | 59 | 65 | 65 | 66 | 61 | 64 | 60 | 22 | 38 | 32 | 50 | 65 | 64 | 64 | 57 | 67 |
| 21 | GILC | 36 | 30.5 | [illegible] | 35 | 62 | 62 | 64 | 59 | 59 | 52 | 62.0 | 61 | 64 | 52 | 65 | 64 | 64.5 | 64 | 51 | 33 | 35 | 22 | 35 | 63 | 50 | 52 | 49 | 65 | 65 | 65 | 22 | 43 | 50 | 10 | 35 |
| 22 | GLAD | 35 | 30.5 | [illegible] | 34 | 54 | 57 | 65 | 63 | 60 | 48 | 49.0 | 54 | 45 | 63 | 59 | 48 | 64.5 | 65 | 5 | 36 | 13 | 3 | 13 | 10 | 10 | 63 | 51 | 16 | 24 | 8 | 5 | 3 | 10 | 1 | 43 |
| 23 | GULF | 59 | 45.5 | [illegible] | 43 | 49 | 51 | 55 | 58 | 62 | 56 | 44.0 | 51 | 60 | 64 | 39 | 36 | 55.0 | 55 | 55 | 46 | 36 | 52 | 56 | 27 | 36 | 64 | 63 | 60 | 62 | 15 | 52 | 33 | 36 | 33 | 58 |
| 24 | HAMI | 67 | 50.0 | 53 | 58 | 54 | 65 | 50 | 61 | 57 | 59 | 42.0 | 46 | 61 | 66 | 57 | 46 | 59.0 | 57 | [illegible] | 43 | 55 | 57 | [illegible] | 37 | 53 | 52 | 52 | 55 | 37 | 36 | 57 | 66 | 53 | 19 | 66 |
| 25 | HARD | 45 | 56.0 | 11 | 20 | 53 | 48 | 46 | 47 | 43 | 57 | [illegible] | 49 | 42 | 31 | 39 | 54 | 43.0 | 43 | [illegible] | 55 | 30 | 17 | 30 | 51 | 42 | 31 | 43 | 25 | 31 | 45 | 19 | 58 | 42 | 6 | 45 |
| 26 | HEND | 41 | 55.0 | [illegible] | 40 | 47 | 44 | 42 | 45 | 51 | 36 | [illegible] | 44 | 35 | 42 | 28 | 21 | 48.0 | 47 | 29 | 22 | 22 | 23 | 22 | 20 | 24 | 42 | 47 | 6 | 15 | 15 | 23 | 21 | 24 | 15 | 33 |
| 27 | HERN | 26 | 41.0 | [illegible] | 16 | 34 | 38 | 37 | 33 | 32 | 25 | [illegible] | 39 | 35 | 32 | 37 | 39 | 40.0 | 40 | 28 | 22 | 24 | 24 | 22 | 25 | 28 | 32 | 28 | 30 | 30 | 33 | [illegible] | 20 | 28 | 25 | 18 |
| 28 | HIGH | 22 | 31.0 | [illegible] | 22 | 39 | 33 | 33 | 27 | 18 | 20 | 28.0 | 32 | 32 | 19 | 28 | 33 | 31.0 | 33 | 10 | 18 | 12 | 12 | 12 | 17 | 13 | 19 | 19 | 11 | 14 | 19 | 12 | 13 | 13 | 7 | 13 |
| 29 | HILL | 12 | 15.0 | 7 | 5 | 3 | 5 | 4 | 3 | 4 | 6 | 30.0 | 3 | 5 | 15 | 3 | 3 | 9.0 | 3 | 30 | 23 | 40 | 48 | 40 | 13 | 25 | 15 | 28 | 3 | 10 | 10 | 45 | 25 | 25 | 64 | 23 |
| 30 | HOLM | [illegible] | 60.0 | 65 | 47 | 51 | 61 | 55 | 54 | 58 | 66 | 65.5 | 56 | 66 | 57 | 55 | [illegible] | 53.0 | 32 | 47 | 56 | [illegible] | 67 | 67 | 66 | 67 | 67 | 62 | 59 | 60 | 54 | 67 | 57 | 57 | 65 | 65 |
| 31 | INDI | 28 | 11.0 | 1 | 65 | 5 | 29 | 27 | 29 | 15 | 12 | 59.0 | 26 | 20 | 10 | 35 | 30 | 39.0 | 30 | 11 | 6 | 7 | 6 | 7 | 12 | 9 | 10 | 5 | 27 | 9 | 11 | 6 | 10 | 9 | 19 | 17 |
| 32 | JACK | 59 | 39.0 | [illegible] | 55 | 57 | 37 | 35 | 38 | 53 | 53 | 41.0 | 36 | 52 | 47 | 26 | 42 | 33.0 | 32 | 55 | 58 | 62 | 58 | 62 | 49 | 60 | 47 | 44 | 18 | 25 | 40 | 56 | 57 | 60 | 50 | 52 |
| 33 | JEFF | 62 | 36.5 | [illegible] | 51 | 60 | 64 | 57 | 57 | 52 | 50 | 46.0 | 57 | 41 | 45 | 48 | 50 | 57.0 | 56 | 37 | 57 | 43 | 28 | 43 | 54 | 49 | 45 | 38 | 54 | 37 | 46 | 28 | 44 | 49 | 16 | 61 |
| 34 | LAFA | 53 | 38.5 | [illegible] | [illegible] | 37 | 67 | 67 | 57 | 65 | 52 | 53.0 | 63 | 63 | 53 | 63 | 65 | 67.0 | 57 | 16 | 63 | 24 | 14 | 28 | 59 | 40 | 58 | 65 | 48 | 58 | 50 | 10 | 32 | 40 | 3 | 51 |
| 35 | LAKE | 3 | 30.0 | [illegible] | 19 | 24 | 22 | 21 | 15 | 16 | 27 | 24.0 | 24 | 22 | [illegible] | 13 | [illegible] | 22.0 | 22 | 13 | 31 | 15 | 11 | [illegible] | 32 | 23 | 21 | 13 | 15 | 16 | 21 | 11 | 19 | 20 | [illegible] | 12 |
| 36 | LEE | 9 | 7.0 | [illegible] | 14 | 11 | 7 | 13 | 10 | 11 | 4 | 12.0 | 14 | 12 | [illegible] | 5 | 14 | 13.0 | 13 | 15 | 12 | 14 | [illegible] | 12 | 15 | 12 | [illegible] | 13 | 9 | 12 | 16 | 17 | 12 | 12 | 30 | [illegible] |
| 37 | LEON | 15 | 32.0 | [illegible] | 20 | [illegible] | [illegible] | 16 | 18 | 18 | 22 | 2.0 | 12 | 18 | 5 | 19 | 17 | 15.0 | 18 | 33 | 8 | 36 | 36 | 25 | 14 | 21 | 5 | 21 | 22 | 21 | 28 | 36 | 23 | 21 | 52 | 20 |
| 38 | LEVY | 42 | 13.0 | [illegible] | 24 | 55 | 46 | 49 | 43 | 53 | 39 | 37.0 | 52 | 47 | 49 | 39 | 44 | 49.0 | 45 | 33 | 39 | 47 | 35 | 47 | 40 | 44 | 49 | 55 | 35 | 40 | 43 | 39 | 41 | 44 | 28 | 41 |
| 39 | LIBE | 61 | 50.5 | 33 | 49 | 59 | 63 | 56 | 65 | 55 | 63 | 55.0 | 64 | 49 | 61 | 67 | 55 | 66.0 | 66 | 47 | 61 | 49 | 33 | 48 | 60 | 59 | 61 | 55 | 56 | 65 | 55 | 35 | 49 | 59 | 23 | 40 |
| 40 | MADI | 58 | 56.5 | 33 | 59 | 65 | 60 | 53 | 55 | 50 | 56 | 47.0 | 55 | 51 | 50 | 52 | 59 | 51.0 | 51 | 55 | 50 | 58 | 43 | 58 | 64 | 63 | 50 | 41 | 47 | 48 | 61 | 43 | 60 | 63 | 31 | 63 |
| 41 | MANA | 7 | 8.0 | 27 | 10 | 15 | 16 | 15 | 11 | 13 | 31 | 13.0 | 15 | 16 | 20 | 16 | 10 | 18.0 | 21 | 14 | 28 | 3 | 10 | 8 | 31 | 16 | 20 | 10 | 30 | 13 | 17 | 10 | 16 | 16 | 20 | 4 |
| 42 | MARI | 13 | 25.0 | 8 | 8 | 22 | 24 | 20 | 17 | 24 | 9 | 18.0 | 17 | 22 | 29 | 21 | 15 | 20.0 | 17 | 32 | 21 | 29 | 31 | 27 | 26 | 30 | 24 | 27 | 33 | 33 | 35 | 31 | 28 | 30 | 32 | 27 |
| 43 | MART | 19 | 10.0 | 6 | 6 | [illegible] | 18 | 25 | 26 | 14 | 14 | [illegible] | 27 | [illegible] | 7 | 23 | 24 | 26.0 | 35 | 22 | 4 | 19 | 2 | [illegible] | 4 | [illegible] | 7 | 4 | 7 | 5 | [illegible] | 1 | 2 | 1 | 2 | [illegible] |
| 44 | MONR | 8 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 11 | [illegible] | 9 | 14 | 23 | 19 | 24 | 21 | [illegible] | 14 | 48 | 5 |
| 45 | NASS | 33 | 21.0 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 34 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 31 | 30 | 32 | 48 | 46 | 61 | 59 | 26 | 47 | 34 | 32 | 34 | 50 |
| 46 | OKAL | [illegible] | 14.0 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 31.0 | 28 | 24 | 34 | 22 | 28 | 13.0 | 14 | 52 | 32 | 51 | 56 | 51 | 62 | 52 | 54 | 58 | 61 | 40 | 63 | 64 | 63 | 62 | 62 | 45 |
| 47 | OKEE | 40 | [illegible] | [illegible] | 33 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 38.0 | 45 | 39 | 40 | 42 | 50 | 46.0 | 44 | 25 | 22 | 27 | 20 | 27 | 48 | 35 | 40 | 42 | 55 | 43 | 44 | 20 | 35 | 35 | 12 | 23 |
| 48 | ORAN | 21 | 13.0 | [illegible] | [illegible] | [illegible] | 7 | 3 | 7 | 9 | [illegible] | 3.0 | 6 | 7 | 8 | 12 | 5 | 7.0 | 5 | 30 | 20 | 23 | 40 | 23 | 25 | 26 | 8 | 16 | 42 | 34 | 25 | 40 | 20 | 26 | 54 | 23 |
| 49 | OSCE | 37 | 35.0 | [illegible] | [illegible] | [illegible] | 35 | 30 | 32 | [illegible] | [illegible] | [illegible] | 23 | [illegible] | 33 | [illegible] | 28 | 35.0 | 31 | 19 | 15 | 21 | 27 | 21 | 21 | 22 | 33 | 39 | 51 | 49 | 37 | 27 | 22 | 22 | 21 | [illegible] |
| 50 | PALM | 6 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 6.0 | [illegible] | 6 | [illegible] | [illegible] | 4 | 4 | 5 | 6 | 4 | 3 | 4 | 2 | 1 | 4 | 3 | 5 | 5 | 1 |
| 51 | PASC | 11 | [illegible] | [illegible] | [illegible] | 20 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 19 | 28 | 35 | [illegible] | 13 | 17.0 | 19 | 24 | 30 | 20 | 24 | 20 | 20 | 29 | [illegible] | 35 | 65 | 26 | 33 | 27 | 24 | [illegible] | 27 | 40 | [illegible] |
| 52 | PINE | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 3 | 1 | 7 | 7 | 3.0 | 5 | 17 | 17 | 10 | [illegible] | 10 | 10 | 16 | 11 | 11 | 7 | 8 | 5 | 9 | 15 | 11 | 11 | 45 | 5 |
| 53 | POLK | 35 | 30.0 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 8.0 | [illegible] | [illegible] | [illegible] | [illegible] | 8 | 8.0 | 8 | 34 | 37 | 33 | 32 | 33 | 33 | 23 | 29 | 17 | 23 | 13 | 17 | 14 | [illegible] | 27 | 24 | 36 | 26 |
| 54 | PUTN | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 40 | [illegible] | 30.0 | [illegible] | [illegible] | 40 | [illegible] | 31 | 30.0 | 27 | 45 | 52 | 46 | 55 | 45 | 46 | 58 | 56 | 39 | 34 | 52 | 51 | 47 | 53 | 54 | 56 | 36 | [illegible] |
| 55 | STJO | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 41 | [illegible] | 32.0 | [illegible] | 25 | 37 | 24 | [illegible] | 32.0 | 36 | 9 | 14 | 15 | 15 | [illegible] | 16 | 20 | 15 | 10 | 11 | 45 | 20 | 24 | 15 | 17 | 17 | 18 | [illegible] |
| 56 | STLU | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 29 | [illegible] | 23.0 | [illegible] | [illegible] | [illegible] | [illegible] | 23 | 23.0 | 25 | 12 | 14 | 16 | 15 | [illegible] | 16 | 22 | 17 | 23 | 20 | 36 | 28 | 31 | 16 | 17 | 17 | 15 | [illegible] |
| 57 | SANT | 43 | 58.0 | [illegible] | [illegible] | [illegible] | 44 | 44 | 22 | [illegible] | [illegible] | 28.0 | [illegible] | [illegible] | [illegible] | [illegible] | 26 | 28.0 | [illegible] | [illegible] | 44 | 55 | 62 | 53 | 55 | 42 | 55 | 44 | 61 | 62 | 61 | 42 | 62 | 54 | 55 | 55 | 57 |
| 58 | SARA | 16 | 5.0 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 10 | 11 | [illegible] | 12.0 | [illegible] | [illegible] | [illegible] | 10 | [illegible] | 12.0 | 12 | 3 | 9 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 19 | 3 | 2 | 3 | 5 | 3 | 17 | [illegible] |
| 59 | SEMI | [illegible] | 20.0 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 14.0 | 13 | 10 | 37 | 55 | 18 | 10.0 | 12 | 26 | 26 | 31 | [illegible] | 31 | 31 | 41 | 50 | 37 | 31 | 44 | 47 | 56 | 60 | 51 | 32 | 58 | 53 |
| 60 | SUMT | [illegible] | 50.0 | [illegible] | 27 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 33.0 | 40 | 36 | 55 | 53 | 38 | 41.0 | 42 | 39 | 40 | 39 | 34 | 39 | 39 | 39 | 39 | 55 | 48 | 56 | 56 | 39 | 34 | 39 | 59 | 25 | 33 |
| 61 | SUWA | 55 | [illegible] | 34 | 39 | 61 | [illegible] | 43 | 42 | 49 | 44 | 48.0 | 47 | 53 | 43 | 36 | 44 | 42.0 | 41 | 57 | 51 | 57 | 42 | 57 | 57 | 39 | 47 | 45 | 50 | 21 | 24 | 30 | 42 | 63 | 47 | 35 | [illegible] |
| 62 | TAYL | 52 | 56.5 | 36 | 56 | 49 | 50 | 49 | 36 | 50 | [illegible] | 55.0 | 38 | 48 | 36 | 47 | 40 | 50.0 | 39 | 53 | 48 | 52 | 41 | 52 | 52 | 35 | 41 | 36 | 24 | 40 | 41 | 23 | 41 | 37 | 41 | 33 | 47 |
| 63 | UNIO | 64 | 56.5 | 32 | 62 | 66 | 66 | 52 | 56 | 67 | 64 | 58.0 | 62 | 56 | 65 | 56 | 56 | 55.0 | 62 | 54 | 64 | 53 | 56 | 63 | 63 | 65 | [illegible] | 65 | 67 | 44 | 53 | 66 | 56 | 65 | 63 | 43 | 54 |
| 64 | VOLU | 14 | [illegible] | 19 | 62 | 66 | 65 | 50 | 52 | 60 | 7 | 11.0 | [illegible] | [illegible] | [illegible] | 11 | 10 | 11.0 | 11 | 20 | 15 | 17 | 25 | 17 | 17 | 19 | [illegible] | 14 | 12 | 29 | 13 | 20 | 25 | 20 | 19 | 44 | 13 |
| 65 | WAKU | 65 | 36.0 | [illegible] | 36 | 48 | 47 | 59 | 53 | 45 | 53 | 52.0 | 53 | 57 | 53 | 58 | 56 | 38.0 | 58 | 60 | [illegible] | 59 | 55 | 59 | 59 | 47 | 55 | 33 | 40 | 54 | 55 | 66 | 53 | 55 | 58 | 49 | 48 |
| 66 | WALT | 49 | 28.0 | 35 | 50 | 30 | 49 | 48 | 50 | 48 | 26 | 39.0 | 50 | 54 | 57 | 51 | 47 | 42.0 | 46 | 27 | 19 | 34 | 38 | 34 | 34 | 33 | 31 | 37 | 45 | 20 | 52 | 51 | 38 | 31 | 31 | 27 | 53 |

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                         TAXABLE WEALTH IN FLORIDA COUNTIES
                              RANK ORDER WITH ADM

OBS COUNTY MOBLHOME CONDCOOP AG PROP NON AG SINGFAMR PL BOATS AUTO LIC OTHR LIC P INTANG VAC RES VAC COMM IMP COMM MULTFAMU C INCOME C INTANG TANGIBLE POPULATN ADM PRIVPROP CORPPROP P PRIANC P INCSPR PRIVTOTL CORPTOTL TOTWALTH TOTLINCM P INCINT C INCINT T INCINT TTINCINT PRIV SPN TOTL SPN STATEXPT PER SPR PPVE ACL

67  WASH  57  56.5  58  53  52  56  54  52  53  41  53  60  43  56  64  51  52  54  63  50  64  81  64  57  61  36  54  67  67  57  61  62  61  53  59
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# TAXABLE WEALTH IN FLORIDA COUNTIES
## RANK ORDER WITH CAPITA

TAXABLE WEALTH IN FLORIDA COUNTIES
RANK ORDER WITH CAPITA

| OBS | COUNTY | MOBLHOME | CONDCOOP | AG PROP | MOT TAG | SINGFAMR | PL BOATS | AUTO TYS | OTHR TYS | P INTANG | VAC RES | VAC HOMH | IMP HOME | MULTFAMU | C INCOME | C INTANG | TANGIBLE | POPULATN | ACM | PRIVPROP | COMPPROP | TOTLPROP | P BRANC | P INCSPR | PRIVTOTL | CORPTOTL | TOTLWLTH | TOTLINCM | P INCINT | C INCINT | T INCINT | TTINCNTY | PRIV SPR | TOTL SPR | STATEPCT | WKOPS CT | PPR SFR | POVERTCL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 | WASH | 57 | 56.5 | 58 | 53 | 53 | 56 | 50 | 52 | 55 | 41 | 53 | 60 | 43 | 58 | 64 | 51 | 52 | 54 | 63 | 47 | 58 | 63 | 63 | 63 | 57 | 62 | 59 | 56 | 57 | 67 | 57 | 63 | 63 | 62 | 58 | 49 | 61 |

# APPENDIX L

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                                        TAXABLE WEALTH IN FLORIDA COUNTIES
                                   RANK ORDER CORRELATION OF WEALTH COMPONENTS

                         SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                           MOBLHOME CONDCOOP SINGFAMR  NON_AG  AG_PROP PL_BOATS AUTO_LIC OTHR_LIC P_INTANG

MOBLHOME
TAXABLE AMT,PRIVATE,MOBILE HOMES            1.00000  0.89357  0.85922  0.56756  0.45830  0.89740  0.88195  0.90191  0.82708
                                            0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
CONDCOOP
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS     0.89357  1.00000  0.89642  0.35733  0.31782  0.87850  0.86745  0.86022  0.89640
                                            0.0001   0.0000   0.0001   0.0030   0.0088   0.0001   0.0001   0.0001   0.0001
SINGFAMR
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES       0.85922  0.89642  1.00000  0.53275  0.42633  0.95340  0.97290  0.95310  0.92645
                                            0.0001   0.0001   0.0000   0.0001   0.0003   0.0001   0.0001   0.0001   0.0001
NON_AG
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL        0.56756  0.35733  0.53275  1.00000  0.39620  0.50150  0.56061  0.57370  0.41692
                                            0.0001   0.0030   0.0001   0.0000   0.0009   0.0001   0.0001   0.0001   0.0004
AG_PROP
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP       0.45830  0.31782  0.42633  0.39620  1.00000  0.39117  0.46356  0.47031  0.44620
                                            0.0001   0.0088   0.0003   0.0009   0.0000   0.0011   0.0001   0.0001   0.0002
PL_BOATS
TAXABLE AMT,PRIVATE,PLEASURE BOATS          0.89740  0.87850  0.95340  0.50150  0.39117  1.00000  0.96724  0.95716  0.91204
                                            0.0001   0.0001   0.0001   0.0001   0.0011   0.0000   0.0001   0.0001   0.0001
AUTO_LIC
TAXABLE AMT,PRIVATE/VEHICLE LICENSE:AUTO    0.88195  0.86745  0.97290  0.56061  0.46356  0.96724  1.00000  0.98871  0.91069
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001
OTHR_LIC
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR    0.90191  0.86022  0.95310  0.57370  0.47031  0.95716  0.98871  1.00000  0.90618
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001
P_INTANG
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY     0.82708  0.89640  0.92645  0.41692  0.44620  0.91204  0.91069  0.90618  1.00000
                                            0.0001   0.0001   0.0001   0.0004   0.0002   0.0001   0.0001   0.0001   0.0000
P_INCOME
TAXABLE AMT,PRIVATE,INCOME                  0.86719  0.86318  0.96181  0.53391  0.47538  0.95554  0.99182  0.97749  0.91643
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
VAC_RES
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL    0.80477  0.81675  0.82775  0.39059  0.41980  0.80069  0.77232  0.77662  0.81499
                                            0.0001   0.0001   0.0001   0.0011   0.0004   0.0001   0.0001   0.0001   0.0001
VAC_COMM
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND    0.63096  0.59218  0.69003  0.41432  0.34434  0.67045  0.66227  0.65331  0.63375
                                            0.0001   0.0001   0.0001   0.0005   0.0043   0.0001   0.0001   0.0001   0.0001
IMP_COMM
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND     0.83577  0.83953  0.90566  0.50966  0.46674  0.89759  0.90522  0.89635  0.88690
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
MULTFAMU
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS    0.82679  0.77589  0.86567  0.51441  0.45009  0.84196  0.85553  0.84823  0.84200
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
C_INCOME
TAXABLE AMT,CORPORATE,INCOME                0.86649  0.86607  0.96162  0.53775  0.46952  0.96188  0.98129  0.97632  0.94077
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
C_INTANG
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY    0.84532  0.81593  0.89644  0.49192  0.50774  0.92050  0.94058  0.94612  0.87034
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
TANGIBLE
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY     0.86283  0.83213  0.93128  0.58491  0.43651  0.93575  0.95427  0.94601  0.85709
                                            0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0001   0.0001   0.0001
POPULATN
COUNTY POPULATION (DIVISOR)                 0.85993  0.85517  0.96236  0.54762  0.45191  0.95463  0.99159  0.97960  0.90154
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
ADM
AVERAGE DAILY MEMBERSHIP (DIVISOR)          0.83375  0.83183  0.94663  0.57505  0.43838  0.93958  0.98220  0.96656  0.88171
                                            0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0001   0.0001   0.0001
PRIVPROP
TAXABLE AMT, ALL PRIVATE PROPERTY           0.91603  0.88254  0.97334  0.56159  0.53739  0.95191  0.95476  0.95973  0.95028
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
PRP_SFR
TAXABLE AMT,PRIV REAL PROP EXC SING FAM     0.89037  0.83063  0.89389  0.55339  0.64937  0.88291  0.90045  0.91216  0.88068
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
PRVEHICL
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE    0.89257  0.87058  0.97139  0.56524  0.46911  0.97119  0.99737  0.99445  0.91667
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
PRIV_SFR
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES    0.89417  0.87931  0.96688  0.54548  0.51967  0.96492  0.95939  0.98184  0.93475
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                              TAXABLE WEALTH IN FLORIDA COUNTIES
                                          RANK ORDER CORRELATION OF WEALTH COMPONENTS

                          SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                             MOBLHOME CONDCOOP SINGFAMR   NON_AG  AG_PROP PL_BOATS AUTO_LIC OTHR_LIC P_INTANG

PRIVTOTL                                      0.89039  0.88504  0.97641  0.53421  0.50163  0.96632  0.99014  0.98072  0.93762
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPPROP                                      0.84559  0.85582  0.90853  0.44831  0.44191  0.89351  0.87959  0.87524  0.89029
TAXABLE AMT, ALL CORPORATE PROPERTY            0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0001   0.0001   0.0001

CORPTOTL                                      0.89229  0.88502  0.96552  0.54838  0.46073  0.96157  0.97645  0.96668  0.91553
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLWLTH                                      0.89756  0.89270  0.97466  0.51952  0.49788  0.96568  0.98379  0.97565  0.93487
TAXABLE AMT, ALL SOURCES OF WEALTH             0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_PRINC                                       0.90422  0.89059  0.97837  0.54904  0.51221  0.96847  0.98352  0.97759  0.93822
                                               0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                      0.90955  0.88435  0.96309  0.54948  0.53847  0.96388  0.97637  0.97645  0.93802
                                               0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                      0.90055  0.88709  0.97091  0.55237  0.50467  0.96528  0.98679  0.97833  0.93451
TAXABLE AMT,PRIV + CORP EXC SING FAM RES       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                      0.86823  0.86249  0.96237  0.53531  0.47557  0.95554  0.99210  0.97637  0.91687
TAXABLE AMT,PRIVATE+CORPORATE INCOME           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCINT                                      0.86507  0.88178  0.96632  0.50936  0.46200  0.95714  0.98871  0.97530  0.93363
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCINT                                      0.84580  0.82440  0.90961  0.50030  0.50678  0.92813  0.95155  0.95551  0.88738
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

T_INCINT                                      0.86659  0.87275  0.95693  0.51179  0.49266  0.95586  0.98488  0.97554  0.92797
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TTINCINT                                      0.87421  0.86999  0.95322  0.52324  0.47729  0.96105  0.98292  0.97298  0.91843
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

                                             P_INCOME  VAC_RES VAC_COMM IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN


MOBLHOME                                      0.86719  0.60477  0.63096  0.83577  0.82679  0.86649  0.84532  0.86288  0.85993
TAXABLE AMT,PRIVATE,MOBILE HOMES               0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CONDCOOP                                      0.86319  0.81675  0.59218  0.83953  0.77529  0.86607  0.81593  0.83218  0.85517
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

SINGFAMR                                      0.96181  0.82775  0.69003  0.90566  0.86567  0.96162  0.89644  0.93128  0.96236
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

NON_AG                                        0.54391  0.39059  0.41432  0.50966  0.51441  0.53776  0.49192  0.58931  0.54762
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL           0.0001   0.0011   0.0005   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AG_PROP                                       0.47538  0.41980  0.34434  0.46674  0.45309  0.46952  0.50774  0.43651  0.45191
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP          0.0001   0.0004   0.0043   0.0001   0.0001   0.0001   0.0001   0.0002   0.0001

PL_BOATS                                      0.95554  0.80069  0.67045  0.89759  0.84196  0.96168  0.92050  0.93575  0.95463
TAXABLE AMT,PRIVATE,PLEASURE BOATS             0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AUTO_LIC                                      0.99182  0.77232  0.66227  0.90522  0.85553  0.98129  0.94053  0.95427  0.99159
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

OTHR_LIC                                      0.97749  0.77862  0.65331  0.89835  0.84823  0.97632  0.94612  0.94601  0.97960
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INTANG                                      0.91643  0.81494  0.63375  0.88690  0.84200  0.94077  0.87034  0.85709  0.90154
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCOME                                      1.00000  0.75575  0.65993  0.90270  0.85701  0.97929  0.95024  0.95287  0.99303
TAXABLE AMT,PRIVATE,INCOME                     0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                     TAXABLE WEALTH IN FLORIDA COUNTIES
                                  RANK ORDER CORRELATION OF WEALTH COMPONENTS

                     SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                          P_INCOME  VAC_RES VAC_COMM IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN

VAC_RES                                    0.75576  1.00000  0.66072  0.85860  0.82284  0.77106  0.70958  0.75157  0.73826
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL    0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_COMM                                   0.65943  0.66072  1.00000  0.75603  0.74178  0.66066  0.61659  0.64832  0.65507
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND    0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

IMP_COMM                                   0.90270  0.85860  0.75603  1.00000  0.92633  0.90635  0.84359  0.88989  0.89209
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND     0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001

MULTFAMU                                   0.85701  0.82284  0.74178  0.92633  1.00000  0.86464  0.79012  0.83003  0.84757
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS    0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

C_INCOME                                   0.97929  0.77106  0.66066  0.90835  0.86464  1.00000  0.94137  0.93312  0.97522
TAXABLE AMT,CORPORATE,INCOME                0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

C_INTANG                                   0.95020  0.70998  0.61659  0.84859  0.79012  0.94137  1.00000  0.89137  0.94226
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001

TANGIBLE                                   0.95237  0.75157  0.64832  0.88939  0.83003  0.93312  0.89137  1.00000  0.94619
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001

POPULATN                                   0.99303  0.73825  0.65507  0.89209  0.84757  0.97522  0.94226  0.94619  1.00000
COUNTY POPULATION (DIVISOR)                 0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000

ADM                                        0.98400  0.70579  0.64176  0.88434  0.83953  0.96631  0.93196  0.94397  0.99115
AVERAGE DAILY MEMBERSHIP (DIVISOR)          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVPROP                                   0.96009  0.83051  0.68163  0.90797  0.87912  0.96493  0.91915  0.92795  0.95270
TAXABLE AMT, ALL PRIVATE PROPERTY           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRR_SFR                                    0.90137  0.80696  0.64848  0.86894  0.84096  0.90642  0.88946  0.86024  0.89547
TAXABLE AMT,PRIV REAL PROP EXC SING FAM     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRVEHICL                                   0.98855  0.77775  0.65399  0.90454  0.85210  0.98395  0.94405  0.95383  0.98792
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIV_SFR                                   0.98966  0.79048  0.66588  0.91104  0.86164  0.98353  0.95427  0.94788  0.98004
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVTOTL                                   0.98970  0.79974  0.66969  0.91196  0.86642  0.98420  0.94521  0.94760  0.98183
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPPROP                                   0.87002  0.94824  0.75970  0.96432  0.92182  0.88286  0.81636  0.85202  0.85597
TAXABLE AMT, ALL CORPORATE PROPERTY         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPTOTL                                   0.97314  0.83426  0.68532  0.92820  0.86331  0.96845  0.93244  0.97137  0.96152
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLWLTH                                   0.98615  0.81690  0.67883  0.92030  0.86642  0.97965  0.94209  0.96157  0.97616
TAXABLE AMT, ALL SOURCES OF WEALTH          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_PRINC                                    0.97913  0.81327  0.67530  0.91304  0.87433  0.98149  0.95954  0.94213  0.97277
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                   0.97422  0.80907  0.66177  0.91130  0.86154  0.97728  0.94265  0.93790  0.96551
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                   0.98647  0.81331  0.67690  0.92073  0.80654  0.97973  0.94465  0.96412  0.97597
TAXABLE AMT,PRIV + CORP EXC SING FAM RES    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                   0.99383  0.75975  0.66195  0.92474  0.85892  0.98007  0.95091  0.95255  0.99315
TAXABLE AMT,PRIVATE+CORPORATE INCOME        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCINT                                   0.99659  0.77384  0.65832  0.90506  0.85306  0.98111  0.95059  0.94597  0.98738
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCINT                                   0.96209  0.72271  0.63158  0.86331  0.80915  0.95635  0.99681  0.90047  0.95445
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                   TAXABLE WEALTH IN FLORIDA COUNTIES
                                RANK ORDER CORRELATION OF WEALTH COMPONENTS

                  SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                           P_INCOME  VAC_RES  VAC_COMM IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN

T_INCINT                                   0.99769  0.76701  0.65700  0.93130  0.84591  0.98031  0.96831  0.94034  0.98371
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TTINCINT                                   0.99152  0.75988  0.66399  0.92941  0.84970  0.97592  0.95347  0.97151  0.96075
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

                                               ADM PRIVPROP  PPR_SFR PPVEHICL PRIV_S-R PRIVTOTL CORPPROP CORPTOTL TOTLWLTH

MOBLHOME                                   0.83375  0.91605  0.89037  0.89237  0.89417  0.89480  0.84567  0.89229  0.89756
TAXABLE AMT,PRIVATE,MOBILE HOMES           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CONDCOOP                                   0.83183  0.83254  0.83043  0.87038  0.87331  0.88508  0.85582  [illegible]  0.84290
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

SINGFAMR                                   0.94660  0.97334  0.89389  0.97132  0.96608  0.97641  0.93553  0.96552  0.97466
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

NON_AG                                     0.57506  0.56189  0.55339  0.56524  0.54548  0.54421  0.46931  0.53838  0.54952
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AG_PROP                                    0.43838  0.53739  0.64937  0.46911  0.51967  0.50168  0.44191  0.46073  0.49738
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP      0.0002   0.0001   0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0001

PL_BOATS                                   0.93958  0.95191  0.88291  0.97119  0.96492  0.96532  0.88551  0.96157  0.96568
TAXABLE AMT,PRIVATE,PLEASURE BOATS         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AUTO_LIC                                   0.98220  0.96475  0.90043  0.97737  0.98839  0.99014  0.87939  0.97645  0.98579
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

OTHR_LIC                                   0.96656  0.95973  0.91216  0.93495  0.96184  0.98072  0.87524  0.95668  0.97566
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INTANG                                   0.88171  0.93028  0.88068  0.91667  0.93475  0.93782  0.89029  0.91895  0.93487
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCOME                                   0.98400  0.96009  0.90187  0.98855  0.98966  0.98974  0.87002  0.97314  0.98615
TAXABLE AMT,PRIVATE,INCOME                 0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_RES                                    0.70579  0.83051  0.90596  0.77775  0.79048  0.79934  0.94524  0.63426  0.81690
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_COMM                                   0.64176  0.68163  0.64848  0.65399  0.66588  0.66969  0.75970  0.68512  0.67883
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

IMP_COMM                                   0.88434  0.90797  0.85894  0.90454  0.91104  0.91196  0.96432  0.92820  0.92030
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

MULTFAMU                                   0.83953  0.87912  0.84096  0.85210  0.86164  0.86642  0.92182  0.86331  0.86642
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCOME                                   0.96631  0.96493  0.90642  0.98395  0.98353  0.98420  0.88286  0.95833  0.97965
TAXABLE AMT,CORPORATE,INCOME               0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INTANG                                   0.93196  0.91915  0.86946  0.94405  0.95927  0.94521  0.81538  0.93244  0.94209
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TANGIBLE                                   0.94397  0.92745  0.86023  0.95385  0.94785  0.94760  0.85202  0.97107  0.96157
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

POPULATN                                   0.99115  0.95270  0.86547  0.98792  0.96004  0.98193  0.85547  0.96152  0.97616
COUNTY POPULATION (DIVISOR)                0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

ADM                                        1.00000  0.93543  0.80495  0.97681  0.96775  0.96971  0.83769  0.95028  0.96356
AVERAGE DAILY MEMBERSHIP (DIVISOR)         0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVPROP                                   0.93543  1.00000  0.95997  0.96656  0.98285  0.98619  0.90418  0.96512  0.98388
TAXABLE AMT, ALL PRIVATE PROPERTY          0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                          TAXABLE WEALTH IN FLORIDA COUNTIES
                                      RANK ORDER CORRELATION OF WEALTH COMPONENTS

                          SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                              ADM PRIVPROP  PRP_SFR PRVEHICL PRIV_SFR PRIVTOTL CORPPROP CORPTOTL TOTLWLTH

PRP_SFR                                     0.86495  0.95997  1.00000  0.90634  0.94014  0.93503  0.86251  0.90650  0.93300
TAXABLE AMT,PRIV REAL PROP EXC SING FAM     0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRVEHICL                                    0.97681  0.96656  0.90634  1.00000  0.98962  0.99002  0.89003  0.97590  0.98579
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE    0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001

PRIV_SFR                                    0.96775  0.98288  0.94014  0.98962  1.00000  0.99812  0.88662  0.97921  0.99481
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES    0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

PRIVTOTL                                    0.95971  0.99619  0.93503  0.99002  0.99812  1.00000  0.89340  0.98005  0.99585
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH     0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

CORPPROP                                    0.83769  0.90418  0.86251  0.89003  0.88662  0.89340  1.00000  0.91894  0.90526
TAXABLE AMT, ALL CORPORATE PROPERTY         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001

CORPTOTL                                    0.95028  0.96512  0.90650  0.97590  0.97921  0.98005  0.91894  1.00000  0.99130
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001

TOTLWLTH                                    0.96356  0.98388  0.93300  0.98579  0.99481  0.99585  0.90526  0.99130  1.00000
TAXABLE AMT, ALL SOURCES OF WEALTH          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000

P_PRINC                                     0.95878  0.99310  0.94676  0.98488  0.99481  0.99693  0.89975  0.97661  0.99353
                                             .0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                    0.95055  0.98978  0.95949  0.97993  0.99409  0.99286  0.89169  0.97195  0.99019
                                            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                    0.96388  0.98092  0.93308  0.98727  0.99465  0.99435  0.90538  0.99150  0.99912
TAXABLE AMT,PRIV + CORP EXC SING FAM RES    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                    0.93376  0.96085  0.90291  0.98699  0.98998  0.99002  0.87305  0.97374  0.98635
TAXABLE AMT,PRIVATE+CORPORATE INCOME        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCINT                                    0.97542  0.96572  0.91077  0.98699  0.99242  0.99270  0.87860  0.97382  0.98915
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCINT                                    0.94437  0.92857  0.89237  0.95407  0.96325  0.95594  0.83298  0.94325  0.95247
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

T_INCINT                                    0.97306  0.96269  0.91145  0.93484  0.99178  0.98970  0.87553  0.97662  0.98623
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TTINCINT                                    0.97151  0.96129  0.90498  0.98204  0.98847  0.98663  0.87528  0.98360  0.99930
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

                                            P_PRINC P_INCSFR TOTL_SFR TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT

MOBLHOME                                    0.90622  0.90985  0.90055  0.86823  0.86507  0.84580  0.86659  0.87421
TAXABLE AMT,PRIVATE,MOBILE HOMES            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CONDCOOP                                    0.89059  0.88433  0.88703  0.86249  0.88128  0.82440  0.87275  0.86999
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

SINGFAMR                                    0.97837  0.96309  0.97091  0.96237  0.96632  0.93961  0.95694  0.95822
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

NON_AG                                      0.54904  0.54948  0.55287  0.53531  0.50996  0.50030  0.51179  0.52624
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AG_PROP                                     0.51221  0.53847  0.50467  0.47657  0.48200  0.50676  0.49266  0.47729
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PL_BOATS                                    0.96847  0.96388  0.96528  0.95554  0.95714  0.92813  0.95536  0.96105
TAXABLE AMT,PRIVATE,PLEASURE BOATS          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AUTO_LIC                                    0.98332  0.97637  0.98679  0.99210  0.98871  0.95155  0.98488  0.98292
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                                   TAXABLE WEALTH IN FLORIDA COUNTIES
                                              RANK ORDER CORRELATION OF WEALTH COMPONENTS

                                    SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                             P_PRINC P_INCSFR TOTL_SFR TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT

OTHR_LIC                                     0.97769  0.97645  0.97833  0.97837  0.97530  0.95351  0.97354  0.97298
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INTANG                                     0.93922  0.93802  0.93451  0.91667  0.93363  0.88738  0.92797  0.91843
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCOME                                     0.97913  0.97432  0.98647  0.99484  0.99689  0.96209  0.99369  0.99162
TAXABLE AMT,PRIVATE,INCOME                    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_RES                                      0.81327  0.80987  0.81331  0.75975  0.77384  0.72271  0.76701  0.76988
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_COMM                                     0.67630  0.66177  0.67690  0.66195  0.65832  0.63158  0.65700  0.66399
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

IMP_COMM                                     0.91304  0.91100  0.92070  0.90474  0.90506  0.86331  0.90190  0.90841
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

MULTIFAMU                                    0.87433  0.86164  0.86634  0.85592  0.85305  0.80916  0.84691  0.84970
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCOME                                     0.98149  0.97728  0.97973  0.98007  0.98111  0.95635  0.98061  0.97592
TAXABLE AMT,CORPORATE,INCOME                  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INTANG                                     0.93954  0.94285  0.94463  0.95091  0.95059  0.99681  0.96531  0.95347
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TANGIBLE                                     0.94213  0.93790  0.96412  0.95255  0.94597  0.90047  0.94034  0.97151
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

POPULATN                                     0.97277  0.96551  0.97597  0.99315  0.98738  0.95425  0.98371  0.98075
COUNTY POPULATION (DIVISOR)                   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

ADM                                          0.95878  0.95055  0.96388  0.98376  0.97542  0.94437  0.97306  0.97151
AVERAGE DAILY MEMBERSHIP (DIVISOR)            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVPROP                                     0.94310  0.98978  0.96092  0.96085  0.96572  0.92857  0.96269  0.95129
TAXABLE AMT, ALL PRIVATE PROPERTY             0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PPR_SFR                                      0.94676  0.95949  0.93308  0.90291  0.91077  0.89237  0.91149  0.90496
TAXABLE AMT,PRIV REAL PROP EXC SING FAM       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRVEHICL                                     0.96488  0.97993  0.98727  0.98899  0.96699  0.95407  0.98484  0.98244
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIV_SFR                                     0.99481  0.99409  0.99485  0.98998  0.99242  0.96325  0.99178  0.98847
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVTOTL                                     0.99693  0.99286  0.99485  0.99002  0.99270  0.95594  0.98970  0.98663
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPPROP                                     0.89375  0.89169  0.90338  0.87505  0.87860  0.83298  0.87353  0.87528
TAXABLE AMT, ALL CORPORATE PROPERTY           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPTOTL                                     0.97661  0.97195  0.99150  0.97374  0.97382  0.94325  0.97262  0.98350
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLWLTH                                     0.99353  0.99014  0.99912  0.98635  0.98915  0.95247  0.98523  0.99030
TAXABLE AMT, ALL SOURCES OF WEALTH            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_PRINC                                      1.00000  0.99561  0.99222  0.97949  0.98360  0.94876  0.98095  0.97905
                                              0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                     0.99561  1.00000  0.99006  0.97466  0.97983  0.95051  0.97901  0.97685
                                              0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                     0.99222  0.99006  1.00000  0.98659  0.98879  0.95443  0.98547  0.99122
TAXABLE AMT,PRIV + CORP EXC SING FAM RES      0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001
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                                                          TAXABLE WEALTH IN FLORIDA COUNTIES
                                                        RANK ORDER CORRELATION OF WEALTH COMPONENTS

                                              SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                                    P_PRINC P_INCSER TOTL_SER TOT_INCM P_INCINT C_INCINT T_INCINT TTINCINT

TOT_INCM                                            0.97949  0.97466  0.98659  1.00000  0.99689  0.96293  0.99369  0.99158
TAXABLE AMT,PRIVATE+CORPORATE INCOME                 0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

P_INCINT                                            0.98360  0.97985  0.98979  0.99689  1.00000  0.96189  0.99597  0.99178
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE               0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

C_INCINT                                            0.94876  0.95031  0.95443  0.96293  0.96189  1.00000  0.97721  0.96273
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE              0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001

T_INCINT                                            0.98096  0.97901  0.98647  0.99339  0.99597  0.97721  1.00000  0.99170
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE              0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001

TTINCINT                                            0.97305  0.97635  0.99122  0.99158  0.99178  0.96273  0.99170  1.00000
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG                0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000
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# APPENDIX M

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                                 TAXABLE WEALTH IN FLORIDA COUNTIES
                            RANK ORDER CORRELATION OF WEALTH COMPONENTS

               SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                           MOBLHOME  CONDCOOP  SINGFAMR    NON_AG   AG_PROP  PL_BOATS  AUTO_LIC  OTHR_LIC  P_INTANG

MOBLHOME                                    1.00000   0.80357   0.86922   0.56756   0.45830   0.89740   0.88195   0.90191   0.82708
TAXABLE AMT,PRIVATE,MOBILE HOMES            0.0000    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

CONDCOOP                                    0.80357   1.00000   0.89642   0.35733   0.31782   0.87850   0.86745   0.86022   0.88640
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS     0.0001    0.0000    0.0001    0.0030    0.0088    0.0001    0.0001    0.0001    0.0001

SINGFAMR                                    0.86922   0.89642   1.00000   0.53275   0.42633   0.96340   0.97290   0.95810   0.92645
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES       0.0001    0.0001    0.0000    0.0001    0.0003    0.0001    0.0001    0.0001    0.0001

NON_AG                                      0.56756   0.35733   0.53275   1.00000   0.39620   0.50150   0.56061   0.57370   0.41692
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL        0.0001    0.0030    0.0001    0.0000    0.0009    0.0001    0.0001    0.0001    0.0004

AG_PROP                                     0.45830   0.31782   0.42633   0.39620   1.00000   0.39117   0.46356   0.47031   0.44620
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP       0.0001    0.0088    0.0003    0.0009    0.0000    0.0011    0.0001    0.0001    0.0002

PL_BOATS                                    0.89740   0.87850   0.96340   0.50150   0.39117   1.00000   0.96724   0.96716   0.91204
TAXABLE AMT,PRIVATE,PLEASURE BOATS          0.0001    0.0001    0.0001    0.0001    0.0011    0.0000    0.0001    0.0001    0.0001

AUTO_LIC                                    0.88195   0.86745   0.97290   0.56061   0.46356   0.96724   1.00000   0.98871   0.91069
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0000    0.0001    0.0001

OTHR_LIC                                    0.90191   0.86022   0.95810   0.57370   0.47031   0.96716   0.98871   1.00000   0.90618
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0000    0.0001

P_INTANG                                    0.82708   0.58640   0.92645   0.41692   0.44620   0.91204   0.91069   0.90618   1.00000
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY     0.0001    0.0001    0.0001    0.0004    0.0002    0.0001    0.0001    0.0001    0.0000

VAC_RES                                     0.80477   0.61575   0.82775   0.39059   0.41980   0.80069   0.77232   0.77562   0.81494
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL    0.0001    0.0001    0.0001    0.0011    0.0004    0.0001    0.0001    0.0001    0.0001

VAC_COMM                                    0.63096   0.59218   0.69003   0.41432   0.34434   0.67045   0.66227   0.65531   0.63375
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND    0.0001    0.0001    0.0001    0.0005    0.0043    0.0001    0.0001    0.0001    0.0001

IMP_COMM                                    0.83577   0.83953   0.90566   0.50966   0.45674   0.89759   0.90322   0.89835   0.88690
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND     0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

MULTFAMU                                    0.82679   0.77529   0.86567   0.51441   0.45009   0.84196   0.85553   0.84823   0.84200
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

C_INCOME                                    0.86649   0.86007   0.96162   0.53776   0.46952   0.96188   0.98129   0.97632   0.94077
TAXABLE AMT,CORPORATE,INCOME                0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

C_INTANG                                    0.84532   0.81593   0.89644   0.49192   0.50774   0.92050   0.94058   0.94612   0.87034
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

TANGIBLE                                    0.86288   0.83218   0.93128   0.58991   0.43551   0.93575   0.95427   0.94601   0.85709
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY     0.0001    0.0001    0.0001    0.0001    0.0002    0.0001    0.0001    0.0001    0.0001

POPULATN                                    0.85393   0.65517   0.96236   0.54762   0.45191   0.95463   0.99159   0.97960   0.90154
COUNTY POPULATION (DIVISOR)                 0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

ADM                                         0.85375   0.83183   0.94660   0.57506   0.43838   0.93958   0.98220   0.96656   0.88171
AVERAGE DAILY MEMBERSHIP (DIVISOR)          0.0001    0.0001    0.0001    0.0001    0.0002    0.0001    0.0001    0.0001    0.0001

PRIVPROP                                    0.91403   0.88254   0.97334   0.56189   0.53739   0.95171   0.96476   0.95973   0.93028
TAXABLE AMT, ALL PRIVATE PROPERTY           0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

PRP_SFR                                     0.89017   0.83043   0.89369   0.55339   0.64937   0.88291   0.90043   0.91215   0.88068
TAXABLE AMT,PRIV REAL PROP EXC SING FAM     0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

PRVEHICL                                    0.89247   0.87058   0.97139   0.56524   0.46911   0.97119   0.99737   0.99445   0.91867
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE    0.000     0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

PRIV_SFR                                    0.90965   0.84433   0.96309   0.54948   0.53847   0.96388   0.97637   0.97645   0.93802
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001

PRIVTOTL                                    0.90622   0.89059   0.97837   0.54904   0.51221   0.96847   0.98532   0.97769   0.93822
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH     0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001    0.0001
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                                 TAXABLE WEALTH IN FLORIDA COUNTIES
                                RANK ORDER CORRELATION OF WEALTH COMPONENTS

                      SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                       MOBLHOME CONDCOOP SINGFAMR   NON_AG  AG_PROP PL_BOATS AUTO_LIC OTHR_LIC P_INTANG

CORPPROP                                0.84559  0.85582  0.90353  0.46831  0.44191  0.88351  0.87939  0.87524  0.89029
TAXABLE AMT, ALL CORPORATE PROPERTY     0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0001   0.0001   0.0001

CORPTOTL                                0.89229  0.88502  0.96552  0.55530  0.45073  0.96157  0.97545  0.96568  0.91895
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH 0.0001  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLWLTH                                0.90147  0.89455  0.97745  0.54563  0.49741  0.96740  0.96216  0.97310  0.93575
TAXABLE AMT, ALL SOURCES OF WEALTH      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_PRINC                                 0.90622  0.89059  0.97837  0.54904  0.51221  0.96847  0.98332  0.97759  0.93822
                                        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                0.90985  0.88433  0.96309  0.54948  0.53847  0.96388  0.97637  0.97645  0.93802
                                        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                0.90354  0.89303  0.97139  0.54889  0.50056  0.96596  0.96085  0.97306  0.93599
TAXABLE AMT,PRIV + CORP EXC SING FAM RES 0.0001  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                0.86449  0.86607  0.96162  0.53776  0.46952  0.96188  0.98129  0.97632  0.94077
TAXABLE AMT,PRIVATE+CORPORATE INCOME    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCINT                                0.82708  0.88640  0.92645  0.41692  0.44620  0.91204  0.91069  0.90618  1.00000
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE  0.0001   0.0001   0.0001   0.0004   0.0002   0.0001   0.0001   0.0001   0.0000

C_INCINT                                0.84580  0.82440  0.90961  0.50030  0.50678  0.92813  0.95155  0.95551  0.88738
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE 0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

T_INCINT                                0.86144  0.86855  0.93268  0.46817  0.51265  0.94114  0.95467  0.95395  0.93567
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE 0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TTINCINT                                0.88279  0.87659  0.95315  0.52832  0.48196  0.96297  0.97442  0.96859  0.91755
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

                                        VAC_RES VAC_COMM IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN      ADM

MOBLHOME                                0.80477  0.63096  0.83577  0.62679  0.86649  0.84532  0.86288  0.85993  0.93375
TAXABLE AMT,PRIVATE,MOBILE HOMES        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CONDCOOP                                0.81675  0.59218  0.83953  0.77529  0.86607  0.81593  0.83218  0.85517  0.83183
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS 0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

SINGFAMR                                0.82775  0.69003  0.90566  0.86567  0.96162  0.89644  0.93128  0.96236  0.94660
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

NON_AG                                  0.39059  0.41432  0.50966  0.51441  0.53776  0.49192  0.58991  0.54762  0.57506
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL    0.0011   0.0005   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AG_PROP                                 0.41960  0.34434  0.46674  0.45009  0.46952  0.50774  0.43651  0.45191  0.43838
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP   0.0004   0.0043   0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0002

PL_BOATS                                0.80069  0.67045  0.89759  0.84196  0.96188  0.92050  0.93575  0.95463  0.93958
TAXABLE AMT,PRIVATE,PLEASURE BOATS      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AUTO_LIC                                0.77232  0.65227  0.90522  0.85553  0.98129  0.94058  0.95427  0.99159  0.98220
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO 0.0001  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

OTHR_LIC                                0.77852  0.65331  0.89335  0.84823  0.97632  0.94612  0.94601  0.97960  0.96656
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR 0.0001  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INTANG                                0.81494  0.63375  0.88690  0.84200  0.94077  0.87034  0.85709  0.90154  0.86171
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY 0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_RES                                 1.00000  0.66072  0.85860  0.82284  0.77106  0.70998  0.75157  0.73826  0.70579
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL 0.0000  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_COMM                                0.66072  1.00000  0.75603  0.74178  0.66066  0.61659  0.64832  0.65507  0.64176
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND 0.0001  0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                        TAXABLE WEALTH IN FLORIDA COUNTIES
                                   RANK ORDER CORRELATION OF WEALTH COMPONENTS

                          SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                          VAC_RES VAC_COMM IMP_COMM MULTFAMU C_INCOME C_INTANG TANGIBLE POPULATN      ADM

IMP_COMM                                  0.85860  0.75603  1.00000  0.92633  0.90336  0.84859  0.88789  0.89209  0.88434
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND    0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

MULTFAMU                                  0.82284  0.74178  0.92633  1.00000  0.86464  0.79012  0.83003  0.84757  0.83953
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCOME                                  0.77106  0.66066  0.90836  0.86464  1.00000  0.94137  0.93312  0.97522  0.96631
TAXABLE AMT,CORPORATE,INCOME               0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

C_INTANG                                  0.70998  0.61659  0.84859  0.79012  0.94137  1.00000  0.89137  0.94226  0.93196
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

TANGIBLE                                  0.75157  0.64832  0.88789  0.83003  0.93312  0.89137  1.00000  0.94619  0.94397
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001

POPULATN                                  0.73826  0.65507  0.89209  0.84757  0.97522  0.94226  0.94619  1.00000  0.99115
COUNTY POPULATION (DIVISOR)                0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001

ADM                                       0.70979  0.64176  0.88434  0.83953  0.96631  0.93196  0.94397  0.99115  1.00000
AVERAGE DAILY MEMBERSHIP (DIVISOR)         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000

PRIVPROP                                  0.83051  0.68163  0.90797  0.87912  0.96493  0.91915  0.92745  0.95270  0.95543
TAXABLE AMT, ALL PRIVATE PROPERTY          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PPR_SFR                                   0.80696  0.64848  0.86894  0.84096  0.90642  0.88946  0.86029  0.88547  0.86495
TAXABLE AMT,PRIV REAL PROP EXC SING FAM    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRVEHICL                                  0.77775  0.65399  0.90454  0.85210  0.98365  0.94405  0.95383  0.98792  0.97581
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIV_SFR                                  0.80947  0.66177  0.91100  0.86164  0.97728  0.94285  0.93790  0.96551  0.95055
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVTOTL                                  0.81327  0.67630  0.91304  0.87433  0.98149  0.93954  0.94213  0.97277  0.95878
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPPROP                                  0.94824  0.75970  0.96432  0.92182  0.86256  0.81638  0.85202  0.85597  0.83769
TAXABLE AMT, ALL CORPORATE PROPERTY        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPTOTL                                  0.83426  0.68532  0.92820  0.86331  0.96843  0.93244  0.97107  0.96152  0.95028
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLWLTH                                  0.82991  0.68973  0.92441  0.87241  0.97875  0.93735  0.96045  0.96926  0.95558
TAXABLE AMT, ALL SOURCES OF WEALTH         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_PRINC                                   0.81327  0.67630  0.91304  0.87433  0.98149  0.93954  0.94213  0.97277  0.95878
                                           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                  0.80947  0.66177  0.91100  0.86164  0.97728  0.94285  0.93790  0.96551  0.95055
                                           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                  0.82739  0.68199  0.92190  0.86511  0.97678  0.93952  0.96325  0.96591  0.95383
TAXABLE AMT,PRIV + CORP EXC SING FAM RES   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                  0.77106  0.66066  0.90836  0.86464  1.00000  0.94137  0.93312  0.97522  0.96631
TAXABLE AMT,PRIVATE+CORPORATE INCOME       0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

P_INCINT                                  0.81494  0.63375  0.88690  0.84200  0.94077  0.87034  0.85709  0.90154  0.88171
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCINT                                  0.72271  0.63158  0.85331  0.80916  0.95535  0.99681  0.90047  0.95425  0.94437
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

T_INCINT                                  0.77156  0.63519  0.88490  0.82595  0.96627  0.98208  0.89864  0.95060  0.93615
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TTINCINT                                  0.78453  0.66343  0.90989  0.84739  0.97051  0.94968  0.97733  0.96796  0.95770
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                              TAXABLE WEALTH IN FLORIDA COUNTIES
                          RANK ORDER CORRELATION OF WEALTH COMPONENTS

                 SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                         PRIVPROP  PPR_SFR PRVEHICL PRIV_SFR PRIVTOTL CORPPROP CORPTOTL TOTLWLTH  P_PRINC

MOBLHOME                                 0.91603  0.89037  0.92237  0.90985  0.90622  0.84559  0.89229  0.90147  0.90622
TAXABLE AMT,PRIVATE,MOBILE HOMES          0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CONDCOOP                                 0.88254  0.83043  0.87058  0.88433  0.89059  0.85582  0.88302  0.89455  0.89059
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

SINGFAMR                                 0.97334  0.89389  0.97139  0.96309  0.97837  0.90853  0.96552  0.97745  0.97837
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

NON_AG                                   0.56189  0.55339  0.55524  0.54945  0.54904  0.46831  0.55538  0.54668  0.54904
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AG_PROP                                  0.53739  0.64937  0.46911  0.53647  0.51221  0.44191  0.46073  0.49741  0.51221
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP     0.0001   0.0001   0.0001   0.0001   0.0001   0.0002   0.0001   0.0001   0.0001

PL_BOATS                                 0.95101  0.88291  0.97119  0.96388  0.96847  0.88351  0.96157  0.96740  0.96847
TAXABLE AMT,PRIVATE,PLEASURE BOATS        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AUTO_LIC                                 0.96476  0.90043  0.99737  0.97637  0.98332  0.87939  0.97645  0.98216  0.98332
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

OTHR_LIC                                 0.95973  0.91216  0.99445  0.97645  0.97769  0.87524  0.96668  0.97310  0.97769
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INTANG                                 0.93028  0.88068  0.91667  0.93602  0.93822  0.89029  0.91595  0.93575  0.93822
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_RES                                  0.83051  0.80696  0.77775  0.80947  0.81327  0.94824  0.83426  0.82991  0.81327
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_COMM                                 0.68163  0.64848  0.65399  0.66177  0.67630  0.75970  0.66532  0.68973  0.67630
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

IMP_COMM                                 0.90797  0.86894  0.90454  0.91130  0.91304  0.96432  0.92820  0.92441  0.91304
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

MULTFAMU                                 0.87912  0.84096  0.85210  0.86164  0.87433  0.92182  0.86331  0.87241  0.87433
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCOME                                 0.96493  0.90542  0.98385  0.97728  0.98149  0.88286  0.96843  0.97675  0.98149
TAXABLE AMT,CORPORATE,INCOME              0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INTANG                                 0.91915  0.88946  0.94405  0.94285  0.93954  0.81638  0.93244  0.93735  0.93954
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY  0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TANGIBLE                                 0.92745  0.86024  0.95383  0.93790  0.94213  0.85202  0.97107  0.96045  0.94213
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

POPULATN                                 0.95270  0.88547  0.98792  0.96551  0.97277  0.85597  0.96152  0.96926  0.97277
COUNTY POPULATION (DIVISOR)               0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

ADM                                      0.93543  0.86495  0.97681  0.95055  0.95878  0.83769  0.95028  0.95558  0.95878
AVERAGE DAILY MEMBERSHIP (DIVISOR)        0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVPROP                                 1.00000  0.95997  0.96656  0.98978  0.99310  0.90413  0.96512  0.98543  0.99310
TAXABLE AMT, ALL PRIVATE PROPERTY         0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PPR_SFR                                  0.95997  1.00000  0.90634  0.95949  0.94676  0.86251  0.90550  0.93319  0.94676
TAXABLE AMT,PRIV REAL PROP EXC SING FAM   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRVEHICL                                 0.96656  0.90634  1.00000  0.97993  0.98488  0.88003  0.97590  0.98264  0.98488
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE  0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIV_SFR                                 0.98978  0.95949  0.97993  1.00000  0.99561  0.89169  0.97195  0.98847  0.99561
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES  0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVTOTL                                 0.99310  0.94676  0.98488  0.99561  1.00000  0.89975  0.97561  0.99334  1.00000
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0000
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                                          TAXABLE WEALTH IN FLORIDA COUNTIES
                                        RANK ORDER CORRELATION OF WEALTH COMPONENTS

                          SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                         PRIVPROP  PPR_SFR  PPVEHICL PRIV_SFR PRIVTOTL CORPPROP CORPTOTL TOTLWLTH  P_PRINC

CORPPROP                                  0.90418  0.86251  0.88003  0.89169  0.89975  1.00000  0.91894  0.91475  0.89975
TAXABLE AMT, ALL CORPORATE PROPERTY        0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

CORPTOTL                                  0.96512  0.97650  0.97540  0.97195  0.97661  0.91894  1.00000  0.99270  0.97661
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001

TOTLWLTH                                  0.98543  0.98319  0.98264  0.98847  0.99334  0.91475  0.99270  1.00000  0.99334
TAXABLE AMT, ALL SOURCES OF WEALTH         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001

P_PRINC                                   0.99310  0.94676  0.98488  0.99561  1.00000  0.89975  0.97661  0.99334  1.00000
                                           0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0000

P_INCSFR                                  0.98978  0.95949  0.97993  1.00000  0.99561  0.89169  0.97195  0.98847  0.99561
                                           0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                  0.98220  0.93491  0.98180  0.98871  0.99086  0.91052  0.94385  0.99876  0.99086
TAXABLE AMT,PRIV + CORP EXC SING FAM RES   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                  0.96493  0.99642  0.98385  0.97728  0.98149  0.88286  0.96345  0.97675  0.98149
TAXABLE AMT,PRIVATE+CORPORATE INCOME       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCINT                                  0.93928  0.88068  0.91667  0.93802  0.93822  0.89029  0.91895  0.95575  0.93822
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE     0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCINT                                  0.92857  0.89237  0.95407  0.95051  0.94876  0.83298  0.94325  0.94760  0.94876
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

T_INCINT                                  0.95207  0.91647  0.95834  0.96959  0.96795  0.86595  0.95407  0.96516  0.96795
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TTINCINT                                  0.95137  0.91001  0.97622  0.97749  0.97741  0.88091  0.98771  0.98779  0.97741
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

                                         P_INCSFR TOTL_SFR TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT


MOBLHOME                                  0.90985  0.90354  0.96649  0.82703  0.84580  0.86144  0.88279
TAXABLE AMT,PRIVATE,MOBILE HOMES           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CONDCOOP                                  0.88433  0.89303  0.86607  0.88640  0.82440  0.86855  0.87659
TAXABLE AMT,PRIVATE,CONDOMINIUM & COOPS    0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

SINGFAMR                                  0.96309  0.97139  0.96152  0.92545  0.90961  0.93268  0.95515
TAXABLE AMT,PRIVATE,SINGLE FAMILY RES      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

NON_AG                                    0.54948  0.54380  0.53776  0.41692  0.50050  0.46817  0.52832
TAXABLE AMT,PRIVATE,NON-AGRICULTURAL       0.0001   0.0001   0.0001   0.0004   0.0001   0.0001   0.0001

AG_PROP                                   0.53847  0.50056  0.46952  0.44620  0.50678  0.51265  0.48196
TAXABLE AMT,PRIVATE,AGRICULTURAL PROP      0.0001   0.0001   0.0001   0.0002   0.0001   0.0001   0.0001

PL_BOATS                                  0.96388  0.96596  0.96188  0.91204  0.92813  0.94114  0.96297
TAXABLE AMT,PRIVATE,PLEASURE BOATS         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

AUTO_LIC                                  0.97637  0.98088  0.98129  0.91069  0.95155  0.95467  0.97442
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:AUTO   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

OTHR_LIC                                  0.97645  0.97306  0.97632  0.90618  0.95351  0.95375  0.96859
TAXABLE AMT,PRIVATE,VEHICLE LICENSE:OTHR   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INTANG                                  0.93802  0.93599  0.94077  1.00000  0.88738  0.93567  0.91755
TAXABLE AMT,PRIVATE,INTANGIBLE PROPERTY    0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

VAC_RES                                   0.80947  0.82739  0.77106  0.81494  0.72271  0.77156  0.78455
TAXABLE AMT,CORPORATE,VACANT RESIDENTIAL   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

VAC_COMM                                  0.66177  0.68199  0.66066  0.63375  0.63155  0.63519  0.66345
TAXABLE AMT,CORPORATE,VAC COMMERCIAL/IND   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001
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                                       TAXABLE WEALTH IN FLORIDA COUNTIES
                                     RANK ORDER CORRELATION OF WEALTH COMPONENTS

                              SPEARMAN CORRELATION COEFFICIENTS / PROB > |R| UNDER HO:RHO=0 / N = 67

                                             P_INCSFR TOTL_SFR TOTLINCM P_INCINT C_INCINT T_INCINT TTINCINT

IMP_COMM                                      0.91100  0.92190  0.92936  0.88690  0.86331  0.88490  0.90989
TAXABLE AMT,CORPORATE,IMPROVED COMM/IND       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

MLTFAMU                                       0.86164  0.86511  0.86464  0.84200  0.80916  0.82895  0.84739
TAXABLE AMT,CORPORATE,MULTI-FAMILY UNITS      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

C_INCOME                                      0.97728  0.97678  1.00000  0.94077  0.95635  0.96627  0.97051
TAXABLE AMT,CORPORATE,INCOME                  0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

C_INTANG                                      0.94285  0.93962  0.94137  0.87034  0.99581  0.98208  0.94958
TAXABLE AMT,CORPORATE,INTANGIBLE PROPRTY      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TANGIBLE                                      0.93790  0.96325  0.93312  0.85709  0.90047  0.89854  0.97735
TAXABLE AMT,CORPORATE,TANGIBLE PROPERTY       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

POPULATN                                      0.96551  0.96691  0.97522  0.90154  0.95425  0.93060  0.96796
COUNTY POPULATION (DIVISOR)                   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

ADM                                           0.95055  0.95395  0.96631  0.88171  0.94437  0.93515  0.95770
AVERAGE DAILY MEMBERSHIP (DIVISOR)            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVPROP                                      0.98978  0.98220  0.96493  0.93028  0.92857  0.95207  0.96137
TAXABLE AMT, ALL PRIVATE PROPERTY             0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PPR_SFR                                       0.95949  0.93491  0.90642  0.88068  0.89237  0.91647  0.91001
TAXABLE AMT,PRIV REAL PROP EXC SING FAM       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PPVEHICL                                      0.97993  0.98180  0.98385  0.91667  0.95407  0.95834  0.97622
TAXABLE AMT,PRIV BOATS,AUTO,OTHR VEHICLE      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIV_SFR                                      1.00000  0.98871  0.97728  0.93802  0.95051  0.96959  0.97749
TAXABLE AMT,ALL PRIVATE EXC SING FAM RES      0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

PRIVTOTL                                      0.99561  0.99086  0.98149  0.93822  0.94876  0.96795  0.97741
TAXABLE AMT, ALL SOURCES PRIVATE WEALTH       0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPPROP                                      0.89169  0.91052  0.88266  0.89024  0.83298  0.86595  0.88091
TAXABLE AMT, ALL CORPORATE PROPERTY           0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

CORPTOTL                                      0.97135  0.99385  0.96843  0.91895  0.94325  0.95407  0.98771
TAXABLE AMT,ALL SOURCES CORPORATE WEALTH      0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLWLTH                                      0.98847  0.99876  0.97875  0.93575  0.94760  0.96516  0.98779
TAXABLE AMT, ALL SOURCES OF WEALTH            0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_PRINC                                       0.99561  0.99086  0.98149  0.93822  0.94876  0.96795  0.97741
                                              0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

P_INCSFR                                      1.00000  0.98871  0.97728  0.93802  0.95051  0.96959  0.97749
                                              0.0000   0.0001   0.0001   0.0001   0.0001   0.0001   0.0001

TOTL_SFR                                      0.98871  1.00000  0.97678  0.93599  0.94936  0.96600  0.98986
TAXABLE AMT,PRIV + CORP EXC SING FAM RES      0.0001   0.0000   0.0001   0.0001   0.0001   0.0001   0.0001

TOTLINCM                                      0.97728  0.97678  1.00000  0.94077  0.95635  0.96627  0.97051
TAXABLE AMT,PRIVATE+CORPORATE INCOME          0.0001   0.0001   0.0000   0.0001   0.0001   0.0001   0.0001

P_INCINT                                      0.93802  0.93599  0.94077  1.00000  0.88738  0.93567  0.91755
TAXABLE AMT, PRIVATE INCOME+INTANGIBLE        0.0001   0.0001   0.0001   0.0000   0.0001   0.0001   0.0001

C_INCINT                                      0.95051  0.94936  0.95635  0.88738  1.00000  0.98699  0.95690
TAXABLE AMT,CORPORATE INCOME+INTANGIBLE       0.0001   0.0001   0.0001   0.0001   0.0000   0.0001   0.0001

T_INCINT                                      0.96959  0.96600  0.96627  0.93567  0.98699  1.00000  0.96568
TAXABLE AMT,PRIV+CORP INCOME+INTANGIBLE       0.0001   0.0001   0.0001   0.0001   0.0001   0.0000   0.0001

TTINCINT                                      0.97749  0.98986  0.97051  0.91755  0.95690  0.96568  1.00000
TAXABLE AMT,PRIV+CORP INC+INTANG+TANG         0.0001   0.0001   0.0001   0.0001   0.0001   0.0001   0.0000
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# BIOGRAPHICAL SKETCH

Fred M. Carr was born September 4, 1944, in Fulton, Missouri. He graduated from Lindbergh High School, St. Louis, Missouri, in 1962. Mr. Carr attended Westminster College in Fulton, Missouri, and became a member of the Sigma Chi Fraternity. He received his Bachelor of Arts degree in 1966. The same year he entered the United States Army as a Lieutenant in the Medical Service Corp where he served with the Fourth and Sixth Army Corp in the United States and the Fourth Infantry Division Overseas.

In 1970 Mr. Carr began his graduate studies at the University of Florida. He received his Masters of Education degree in 1971 and his Specialist of Education degree in 1973. He taught for three years in Palm Beach County. He returned to the University of Florida in 1976 as a research assistant for the Institute of Educational Finance where he was involved in various state and federal projects. Mr. Carr received his Doctor of Philosophy degree in August, 1977.

I certify that I have read this study and that in my opinion it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Doctor of Philosophy.

S. Kern Alexander

S. Kern Alexander, Chairman
Professor of Educational
Administration

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James A. Hale

James A. Hale
Associate Professor of
Educational Administration

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John H. James

John H. James
Associate Professor of
Management

This dissertation was submitted to the Graduate Faculty of the College of Education and to the Graduate Council, and was accepted as partial fulfillment of the requirements for the degree of Doctor of Philosophy.

August 1977

Bert L Sharp Jr

Dean, College of Education

Dean, Graduate School

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Dean, College of Education

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